APPROPRIATION ACCOUNTS

2005-2006

GOVERNMENT OF TAMIL NADU

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2005-2006

GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 2005-2006 presents the accounts of sums expended in the year ended 31st March 2006, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
1. State Legislature				
Revenue				
Charged	*54,03*	*53,67*	*36*	..
Voted	18,74,56	17,93,46	81,10	..
2. Governor and Council of Ministers				
Revenue				
Charged	*3,16,34*	*2,88,84*	*27,50*	..
Voted	17,67,57	14,59,08	3,08,49	..
3. Administration of Justice				
Revenue				
Charged	*34,55,71*	*29,56,82*	*4,98,89*	..
Voted	1,54,71,58	1,47,40,38	7,31,20	..
Capital				
Voted	6,72,25	7,03,90	..	31,65 (31,64,882)
4. Adi Dravidar and Tribal Welfare Department				
Revenue				
Charged	*4,00,01*	*3,69,60*	*30,41*	..
Voted	4,66,94,89	4,49,77,35	17,17,54	..
Capital				
Voted	42,31,93	34,31,40	8,00,53	..
Loans				
Voted	25,00	2,90	22,10	..
5. Agriculture Department				
Revenue				
Charged	*12,37*	*12,33*	*4*	..
Voted	8,12,42,31	7,42,70,17	69,72,14	..
Capital				
Voted	48,30,55	41,78,74	6,51,81	..
Loans				
Voted	16,34,25	16,34,25	..	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
6. Animal Husbandry and Fisheries Department - Animal Husbandry				
Revenue				
Charged	1	..	1	..
Voted	1,82,08,18	1,73,66,26	8,41,92	..
Capital				
Voted	16,17,61	10,75,92	5,41,69	..
Loans				
Voted	68,30	68,30	..	..
7. Animal Husbandry and Fisheries Department - Fisheries				
Revenue				
Charged	5	..	5	..
Voted	82,93,59	62,05,17	20,88,42	..
Capital				
Voted	30,42,78	3,78,24	26,64,54	..
8. Animal Husbandry and Fisheries Department - Dairy Development				
Revenue				
Charged	1,13	1,12	1	..
Voted	24,62,04	24,66,68	..	4,64 (4,64,292)
Loans				
Voted	25,00,00	25,00,00	..	..
9. Backward Classes, Most Backward Classes and Minorities Welfare Department				
Revenue				
Charged	3	..	3	..
Voted	3,03,25,78	2,79,94,52	23,31,26	..
Capital				
Voted	97,08,54	34,72,24	62,36,30	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
10. Commercial Taxes Department - Commercial Taxes				
Revenue				
Charged	*2*	..	*2*	..
Voted	4,27,15,11	3,42,69,31	84,45,80	..
Capital				
Voted	1	..	1	..
11. Commercial Taxes Department- Stamps and Registration				
Revenue				
Charged	*1*	..	*1*	..
Voted	1,01,33,19	89,95,14	11,38,05	..
12. Co-operation, Food and Consumer Protection Department				
Revenue				
Charged	*30,27*	*29,42*	*85*	..
Voted	17,50,56,57	17,44,52,52	6,04,05	..
Capital				
Voted	57,26,53	56,54,35	72,18	..
Loans				
Voted	3,32,09,37	3,32,10,48	..	1,11 (1,11,350)
13. Energy Department				
Revenue				
Voted	10,93,36,80	10,38,11,47	55,25,33	..
Capital				
Voted	25,00,00	25,00,00	..	..
Loans				
Voted	1,08,61,82	23,58,37	85,03,45	..
14. Environment and Forests Department				
Revenue				
Charged	*4,71*	*4,69*	*2*	..
Voted	1,30,59,92	1,26,59,46	4,00,46	..
Capital				
Voted	1,15,65,67	1,04,36,09	11,29,58	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess* (*Actual excess in rupees*) (5)
		(In Thousands of Rupees)		
15. Finance Department				
Revenue				
Charged	*1*	*..*	*1*	..
Voted	4,94,50,97	4,71,09,30	23,41,67	..
Capital				
Voted	1	..	1	..
Loans				
Voted	18,27,06	12,56,52	5,70,54	..
16. Handlooms, Handicrafts, Textiles and Khadi Department - Handlooms and Textiles				
Revenue				
Charged	*1*	*..*	*1*	..
Voted	4,60,51,00	4,43,82,70	16,68,30	..
Capital				
Voted	8,00,00	8,00,00	..	..
Loans				
Voted	48,84,07	45,55,52	3,28,55	..
17. Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts				
Revenue				
Charged	*1*	*..*	*1*	..
Voted	62,69,83	56,82,09	5,87,74	..
18. Health and Family Welfare Department				
Revenue				
Charged	*29,18*	*28,61*	*57*	..
Voted	14,95,64,78	13,98,84,51	96,80,27	..
Capital				
Voted	1,95,57,93	87,87,23	1,07,70,70	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
19. Higher Education Department				
Revenue				
Charged	2	..	2	..
Voted	7,94,67,02	7,35,73,62	58,93,40	..
Capital				
Voted	9,94,91	8,69,42	1,25,49	..
Loans				
Voted	1	..	1	..
20. Highways Department				
Revenue				
Charged	*1,84*	*4*	*1,80*	..
Voted	9,29,42,14	7,56,95,34	1,72,46,80	..
Capital				
Voted	20,86,85,93	16,23,93,32	4,62,92,61	..
Loans				
Voted	1	..	1	..
21. Home Department - Police				
Revenue				
Charged	*69,09*	*24,76*	*44,33*	..
Voted	13,68,41,71	12,70,32,46	98,09,25	..
Capital				
Voted	79,36,45	72,90,20	6,46,25	..
Loans				
Voted	2,00,00	2,08,99	..	8,99 (8,99,182)
22. Home Department - Fire and Rescue Services				
Revenue				
Charged	*1*	*10*	..	*9 (8,899)*
Voted	92,24,06	65,41,56	26,82,50	..
Capital				
Voted	4	..	4	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
23. Home Department - Prisons				
Revenue				
Charged	3	17	..	14 (13,849)
Voted	71,07,66	62,03,06	9,04,60	..
Capital				
Voted	34,98,31	18,23,49	16,74,82	..
24. Home Department - Motor Vehicles Acts - Administration				
Revenue				
Charged	1	..	1	..
Voted	70,59,22	50,05,81	20,53,41	..
25. Housing and Urban Development Department				
Revenue				
Charged	1	..	1	..
Voted	2,49,05,31	1,29,10,15	1,19,95,16	..
Capital				
Voted	27,00,14	10,79,74	16,20,40	..
Loans				
Voted	1,15,50,00	48,39,04	67,10,96	..
26. Industries Department				
Revenue				
Charged	1	..	1	..
Voted	51,11,44	27,48,41	23,63,03	..
Capital				
Voted	85,32,93	65,83,99	19,48,94	..
Loans				
Voted	1,52,91,73	1,47,80,94	5,10,79	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
27. Information and Tourism Department - Information and Publicity				
Revenue				
Voted	38,89,27	30,35,40	8,53,87	..
28. Information and Tourism Department - Tourism				
Revenue				
Voted	31,86,97	28,87,89	2,99,08	..
Capital				
Voted	14,38,46	8,15,42	6,23,04	..
29. Information and Tourism Department - Stationery and Printing				
Revenue				
Charged	*10,00*	*10,00*	..	..
Voted	54,71,25	51,07,57	3,63,68	..
Capital				
Voted	1,00,01	99,57	44	..
30. Information Technology Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	21,66,02	16,91,44	4,74,58	..
31. Labour and Employment Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	1,91,01,80	1,76,42,34	14,59,46	..
Capital				
Voted	5,62,13	3,93,86	1,68,27	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
32. Law Department				
Revenue				
Voted	9,61,28	7,42,77	2,18,51	..
33. Municipal Administration and Water Supply Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	8,52,69,39	7,67,60,38	85,09,01	..
Capital				
Voted	6,75,30,29	5,40,73,43	1,34,56,86	..
Loans				
Voted	3,01,17,23	3,00,93,20	24,03	..
34. Personnel and Administrative Reforms Department				
Revenue				
Charged	*13,03,36*	*12,45,60*	*57,76*	..
Voted	24,88,96	23,19,51	1,69,45	..
35. Planning, Development and Special Initiatives Department				
Revenue				
Voted	3,74,88,37	3,62,49,74	12,38,63	..
Capital				
Voted	10,09,16	8,27,54	1,81,62	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess* (*Actual excess in rupees*) (5)
		(In Thousands of Rupees)		
36. Prohibition and Excise Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	35,65,85	34,89,89	75,96	..
37. Public Department				
Revenue				
Charged	*7,20*	*15,21*	..	*8,01* *(8,00,638)*
Voted	1,58,38,33	1,21,38,38	36,99,95	..
Capital				
Voted	10,00,00	..	10,00 00	..
38. Public Works Department				
Revenue				
Charged	*66,62*	*62,81*	*3,81*	..
Voted	7,02,72,60	7,08,20,22	..	5,47,62 (5,47,61,580)
Capital				
Charged	*2,86,15*	*2,86,12*	*3*	..
Voted	7,05,99,91	5,40,90,91	1,65,09,00	..
39. Revenue Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	10,76,40,14	9,55,55,32	1,20,84,82	..
Capital				
Voted	16,01,98	14,87,83	1,14,15	..
40. Rural Development Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	22,69,73,71	22,43,16,78	26,56,93	..
Capital				
Voted	6,96,06,84	6,85,06,81	11,00,03	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
41 School Education Department				
Revenue				
Charged	2	..	2	..
Voted	43,05,29,19	39,01,85,81	4,03,43,38	..
Capital				
Voted	2,25,65,72	2,07,76,82	17,88,90	..
Loans				
Voted	15,50	14,22	1,28	..
42. Small Industries Department				
Revenue				
Charged	8	..	8	..
Voted	85,61,00	55,15,41	30,45,59	..
Capital				
Voted	1,35,05	1,13,50	21,55	..
Loans				
Voted	1,79,44	1,79,43	1	..
43. Social Welfare and Nutritious Meal Programme Department				
Revenue				
Charged	1	..	1	..
Voted	6,99,20,37	6,53,46,31	45,74,06	..
Capital				
Voted	1,51,92	85,24	66,68	..
44. Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture				
Revenue				
Charged	1	..	1	..
Voted	39,10,73	36,33,92	2,76,81	..
Capital				
Voted	1,02,51	60,21	42,30	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess* *(Actual excess in rupees)* (5)
		(In Thousands of Rupees)		
45. Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments				
Revenue				
Charged	*1,00,76*	*1,00,54*	*22*	..
Voted	28,82,52	26,45,68	2,36,84	..
Capital				
Voted	2,21,29	2,09,87	11,42	..
46. Transport Department				
Revenue				
Charged	*26*	*25*	*1*	..
Voted	3,79,15,41	3,78,40,88	74,53	..
Capital				
Voted	10,06,45	12,91,09	..	2,84,64 (2,84,63,722)
Loans				
Voted	80,00,00	80,00,00	..	..
47. Youth Welfare and Sports Development Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	56,32,62	55,37,68	94,94	..
Capital				
Voted	98,65	98,61	4	..
Loans				
Voted	2,50,00	2,50,00	..	..
48. Pension and Other Retirement Benefits				
Revenue				
Charged	*11,81*	*24,64*	..	*12,83* *(12,83,206)*
Voted	48,31,14,17	44,88,58,16	3,42,56,01	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)		Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
			(In Thousands of Rupees)		
49. Relief on Account of Natural Calamities					
Revenue					
Voted		34,30,18,05	28,22,00,19	6,08,17,86	..
Debt charges					
Revenue					
Charged		*56,61,10,62*	*50,09,84,10*	*6,51,26,52*	..
Public Debt - Repayment					
Loans					
Charged		*31,41,21,24*	*27,21,70,46*	*4,19,50,78*	..
Total					
Revenue	*Charged*	*57,19,85,74*	*50,62,13,32*	*6,57,93,49*	*21,07*
Capital	*Charged*	*2,86,15*	*2,86,12*	*3*	..
Loans	*Charged*	*31,41,21,24*	*27,21,70,46*	*4,19,50,78*	..
Total	***Charged***	***88,63,93,13***	***77,86,69,90***	***10,77,44,30***	***21,07***
Total					
Revenue	Voted	3,14,04,35,23	2,86,67,51,65	27,42,35,84	5,52,26
Capital	Voted	53,43,32,89	42,43,88,98	11,02,60,20	3,16,29
Loans	Voted	12,06,13,79	10,39,52,16	1,66,71,73	10,10
Total	**Voted**	**3,79,53,81,91**	**3,39,50,92,79**	**40,11,67,77**	**8,78,65**
Grand Total		**4,68,17,75,04**	**4,17,37,62,69**	**50,89,12,07**	**8,99,72**

Summary of Appropriation Accounts-*contd.*

Expenditure exceeded the grants and appropriations in the following cases. The excess requires regularisation.

Grants -

REVENUE

8. Animal Husbandry and Fisheries Department - Dairy Development
38. Public Works Department

CAPITAL

3. Administration of Justice
46. Transport Department

LOANS

12. Co-operation, Food and Consumer Protection Department
21. Home Department - Police

Appropriations-

REVENUE

22. Home Department - Fire and Rescue Services
23. Home Department - Prisons
37. Public Department
48. Pension and other Retirement Benefits

Summary of Appropriation Accounts-*contd.*

Expenditure shown in column (3) of the above summary does not include Rs 16,36,98 thousands (actual Rs 16,36,98,633) met out of advances from the Contingency Fund sanctioned during February 2006 which remained unrecouped to the Fund till the close of the year.

The details of the expenditure are given below :

Grant	*Major Head*	*Amount of advance sanctioned*	*Date of sanction*	*Expenditure from Advance*
(1)	(2)	(3)	(4)	(5)
		(in thousands of rupees)		
20. Highways Department	3054. Roads and Bridges	11,51,70	G.O.RT.No. 196, Finance (BG I) Deparment dated 23.02.2006	11,36,98
19. Higher Education Department	2202. General Education	5,00,00	G.O.RT.No. 202, Finance (BG I) Department dated 27.02.2006	5,00,00
	Total	16,51,70		16,36,98

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos.19,20 and 38) net budget provision was made; in these cases, therefore, the expenditure shown is also net, i.e., after taking into account the actual recoveries.

Summary of Appropriation Accounts-*concld.*

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 2005-2006 and that shown in the Finance Accounts for the year is shown below :

	Charged	*Voted*
	(In Thousands of Rupees)	
Total expenditure according to Appropriation Accounts	*77,86,69,90*	339,50,92,79
Deduct - Total of recoveries shown in Appendix at Page 343	*2,88,69*	19,10,30,03
Net total expenditure as shown in Statement No. 10 of Finance Accounts	*77,83,81,21*	320,40,62,76

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of Tamil Nadu being presented separately for the year ended 31 March 2006.

New Delhi,
The 22 DEC 2006

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India

Grant No.1 - State Legislature

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2011. Parliament / State / Union Territory Legislatures				
2059. Public Works				
Voted				
Original	13,13,30			
Supplementary	5,61,26	18,74,56	17,93,46	- 81,10
Amount surrendered during the year				40,30
Charged				
Original	*19,09*			
Supplementary	*34,94*	*54,03*	*53,67*	*- 36*
Amount surrendered during the year				*60*

Notes -

1. Though the ultimate saving in the voted grant worked out to Rs 81.10 lakh, Rs 40.30 lakh only was surrendered during the year.

2. As the ultimate saving in the charged appropriation worked out to Rs 0.36 lakh, surrender of Rs 0.60 lakh during the year proved injudicious.

Grant No.2 - Governor and Council of Ministers

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2012. President, Vice President / Governor, Administrator of Union Territories
2013. Council of Ministers
2052. Secretariat - General Services
2059. Public Works

Voted				
Original	13,93,07			
Supplementary	3,74,50	17,67,57	14,59,08	- 3,08,49
Amount surrendered during the year				3,17,12
Charged				
Original	*2,97,97*			
Supplementary	*18,37*	*3,16,34*	*2,88,84*	*- 27,50*
Amount surrendered during the year				*8,79*

Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 3,08.49 lakh, surrender of Rs 3,17.12 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 17.45 *per cent.*

3. In view of the final saving of Rs 3,08.49 lakh in the voted grant, supplementary grant of Rs 2,52.22 lakh obtained in February 2006 proved excessive.

4. Saving in the charged appropriation worked out to 8.69 *per cent.*

5. Though the ultimate saving in the charged appropriation worked out to Rs 27.50 lakh, Rs 8.79 lakh only was surrendered during the year.

Grant No.2 - Governor and Council of Ministers-*contd.*

6. In view of the saving of Rs 27.50 lakh in the charged appropriation, supplementary appropriation (Rs 18.37 lakh) obtained in February 2006 to the extent of Rs 7.36 lakh, under certain sub-heads, which were not made use of, proved unnecessary.

7. Saving occurred persistently in the voted grant during the preceding five years also as under-

Year	*Saving* Amount (in lakh of rupees)	Percentage
(Gr.9) 2000-01	14,22.41	7.85
(Gr.9) 2001-02	26,26.44	14.08
2002-03	1,61.55	17.65
2003-04	78.67	6.94
2004-05	2,44.49	18.49

8. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

9. Saving in the voted grant occurred mainly under-

Head		*Total grant*	*Actual Expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
(i) 2013.00.101.I.AA. Salary of Ministers and Deputy Ministers-				
O.	61.03			
S.	1,77.14			
R.	- 1,06.86	1,31.31	1,41.07	+ 9.76
(ii) 2052.00.090.I.AC. Personal Staff of Ministers-				
O.	5,65.35			
S.	0.01			
R.	- 86.94	4,78.42	4,82.94	+ 4.52
(iii) 2013.00.800.I.AA. Other Expenditure-				
O.	2,62.66			
S.	1,77.35			
R.	- 81.15	3,58.86	3,60.03	+ 1.17
(iv) 2013.00.108.I.AB. Settlement of Air Travel Expenses incurred by the Chief Minister and other Ministers-				
O.	1,50.00			
R.	- 43.54	1,06.46	1,06.25	- 0.21

Grant No.2 - Governor and Council of Ministers-*concld.*

Supplementary grant obtained under item (i) in October 2005 (Rs 1,12.28 lakh) was towards payment of enhanced pay and allowances to Council of Ministers with effect from 15th September 2001 and in February 2006 (Rs 64.86 lakh) was towards payment of other allowances to Hon'ble Ministers.

Token provision obtained in supplementary grant in February 2006 under item (ii) was on account of merger of 50 *per cent* of Dearness Allowance as Dearness Pay.

Supplementary grant obtained in February 2006 under item (iii) was towards purchase of cars and Petroleum, Oil and Lubricants towards the vehicles for official use of Honourable Ministers.

Withdrawal of provision by reappropriation under items (i) to (iv) in March 2006 was attributed to lesser provision for payment of Pay, Dearness Allowance and Other Allowances as per staff strength, increased number of vacant posts and due to revision of tariff charges on Telephone and reduced rate of Electricity charges.

Reasons for the final excess under items (i) to (iii) have not been communicated (June 2006).

10. Saving in the charged appropriation occurred mainly under-

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 2012.03.103.I.AF. Household Establishment of the Governor-				
O.	*1,65.33*			
R.	*- 22.40*	*1,42.93*	*1,43.00*	*+ 0.07*
(ii) 2012.03.090.I.AA. Governor's Secretariat-				
O.	*83.45*			
S.	*7.36*			
R.	*- 1.42*	*89.39*	*75.46*	*- 13.93*

Supplementary appropriation obtained in February 2006 under item (ii) was towards Minor Works for Governor's Household establishment.

Withdrawal of provision by reappropriation in March 2006 under items (i) and (ii) was attributed to lesser provision for payment of Pay, Dearness Allowance and other allowances due to increased number of vacant posts and revision of tariff charges on Telephone and reduced rate of Electricity Charges.

Final saving under item (ii) was due to the fact that many vacant posts were not filled up during the current year.

Grant No.3 - Administration of Justice

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2014. Administration of Justice				
2059. Public Works				
2230. Labour and Employment				
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	1,52,51,20			
Supplementary	2,20,38	1,54,71,58	1,47,40,38	- 7,31,20
Amount surrendered during the year				5,76,44
Charged				
Original	*34,55,63*			
Supplementary	*8*	*34,55,71*	*29,56,82*	*- 4,98,89*
Amount surrendered during the year				*4,29,40*
CAPITAL				
4070. Capital Outlay on Other Administrative Services				
Voted				
Original	6,72,25			
Supplementary	. .	6,72,25	7,03,90	+ 31,65
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 7,31.20 lakh, Rs 5,76.44 lakh only was surrendered during the year.

2. Saving in the charged appropriation during the year worked out to 14.43 *per cent.*

3. Though the ultimate saving in the charged appropriation worked out to Rs 4,98.89 lakh, Rs 4,29.40 lakh only was surrendered during the year.

4. Significant saving in the charged appropriation occurred under-

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2014.00.102.I.AA. Judges and Registrar-				
	O.	*31,69.48*			
	S.	*0.08*			
	R.	*- 2,75.90*	*28,93.66*	*28,24.54*	*- 69.12*

Token provision obtained through supplementary appropriation in October 2005 and February 2006 was towards setting up of a museum in the High Court premises at Chennai, sanctioning of a post of curator on monthly consolidated pay, tour travelling allowances, office contingencies, payment of water charges, purchase of books and computers, hospitality expenses for the High Court, Madras and its Madurai Bench.

Withdrawal of provision by reappropriation in February 2006 and March 2006 was mainly due to lesser provision made towards salaries, dearness allowances, office expenses, motor vehicles, purchase and maintenance, petroleum, Oil and lubricants and prizes and awards.

The decrease was partly offset by increase due to higher provision towards purchase of Computers and books, tour travelling allowances, hospitality expenses for the Judicial Officers of High Court and its Bench at Madurai, payment of water charges, contract payments and sanction of Dearness Pay consequent on the merger of 50% of Dearness Pay with Basic pay.

The final saving was due to ban on publishing of tenders ordered in the Election Code of Conduct due to the State Assembly Elections, non filling up of vacant posts and also due to non purchase of certain articles required for the High Court Museum.

Grant No.3 - Administration of Justice-*concld.*

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(ii) 2014.00.102.I.AB. Translation and Printing Department-				
O.	*1,71.63*			
R.	*-52.80*	*1,18.83*	*1,18.65*	*-0.18*

Withdrawal of provision by reappropriation in February 2006 was due to lesser provision made towards Salaries, dearness allowance and prizes and awards.

CAPITAL

Notes and comment -

1. Excess of Rs 31.65 lakh (actual excess of Rs 31,64,882) over the grant requires regularisation.

2. Excess in the grant during the year worked out to 4.71 *per cent.*

3. Excess in the grant occurred under-

Head	*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)	
4070.00.800.II.KB. Upgradation and Special Problem grant - Construction of Buildings under Judicial Administration recommended by 11th Finance Commission-	..	31.65	+31.65

Expenditure on the above head was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service rules , it constituted a New Service/New instrument of Service. Failure to observe the prescribed procedure in the New Service Rules/New instrument of service resulted in the expenditure having been incurred without the authority of the Legislature.

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
Voted				
Original	4,07,33,95			
Supplementary	59,60,94	4,66,94,89	4,49,77,35	- 17,17,54
Amount surrendered during the year				16,76,28
Charged				
Original	*4,00,01*			
Supplementary	*. .*	*4,00,01*	*3,69,60*	*- 30,41*
Amount surrendered during the year				*12,71*
CAPITAL				
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
Voted				
Original	42,31,89			
Supplementary	4	42,31,93	34,31,40	- 8,00,53
Amount surrendered during the year				28,76,98

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
LOANS				
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
Voted				
Original	25,00			
Supplementary	. .	25,00	2,90	-22,10
Amount surrendered during the year				22,09

REVENUE

Notes and comment -

1. In view of the ultimate saving of Rs 17,17.54 lakh in the voted grant, supplementary grant of Rs 59,60.94 lakh obtained in October 2005 and February 2006 proved excessive.

2. Though the ultimate saving in the voted grant worked out to Rs 17,17.54 lakh, Rs 16,76.28 lakh only was surrendered during the year.

3. Though the ultimate saving in the charged appropriation worked out to Rs 30.41 lakh, Rs 12.71 lakh only was surrendered during the year.

4. Saving in the charged appropriation worked out to 7.60 *per cent.*

5. Saving in the charged appropriation occurred under -

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
2225.01.283.II.JA. House-sites / Infrastructure facilities for Adi-Dravidars -				
O.	*4,00.00*			
R.	*-12.70*	*3,87.30*	*3,69.60*	*-17.70*

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards House-sites and Infrastructure facilities to Adi-Dravidars.

Reasons for the final saving have not been communicated (June 2006).

CAPITAL

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs 8,00.53 lakh, surrender of Rs 28,76.98 lakh during the year proved injudicious.

2. Saving in the grant worked out to 18.92 *per cent.*

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 4225.01.277.VI.UA. Construction of Buildings for Government Hostel for Scheduled Castes -Buildings-				
O.	10,00.00			
R.	- 6,37.75	3,62.25	3,62.25	. .

Withdrawal of provision by reappropriation in February 2006 was due to lesser expenditure incurred towards construction of buildings for Government Hostels for Scheduled Castes.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 4225.01.190.II.JE. Contribution towards the Share Capital of Tamil Nadu Adi-Dravidar Housing and Development Corporation-				
O.	3,31.50			
R.	-3,31.50	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2006 was due to lesser expenditure incurred towards investments.

5. Excess in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 4225.02.277.VI.UB. Construction of Government Tribal Residential School in Tribal Areas-				
S.	0.01			
R.	1,06.24	1,06.25	1,06.25	. .

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *concld.*

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in February 2006 was towards construction of hostels to improve infrastructure facilities in Adi-Dravidar Habitations and Schools.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	4225.02.277.II.JM. Construction of Hostels and Tribal Residential Schools under Hill Area Development Programme-				
	O.	1,00.00			
	R.	42.70	1,42.70	1,42.70	. .

Additional provision by reappropriation in March 2006 was towards increased expenditure on Major works.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iii)	4225.01.277.II.JA. Construction of Hostels for Scheduled Castes-				
	O.	62.01			
	S.	0.01			
	R.	16.96	78.98	91.86	+ 12.88

Token provision obtained through supplementary grant and enhancement of provision by reappropriation February 2006 were due to construction of hostels to improve infrastructure facilities in Adi-Dravidar Habitations and Schools.

Reasons for the final excess have not been communicated (June 2006).

LOANS

Notes and comment -

1. Saving in the grant worked out to 88.39 *per cent.*

2. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
6225.01.800.II.JA. Loans for Pursuing Professional and Degree Courses to Scheduled Castes, Scheduled Tribes and Schedules Caste Converts to Christianity -				
O.	25.00			
R.	- 22.09	2.91	2.90	- 0.01

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards Educational loan to Scheduled Castes and Scheduled Tribes.

Grant No. 5 - Agriculture Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2202. General Education
2401. Crop Husbandry
2402. Soil and Water Conservation
2415. Agricultural Research and Education
2435. Other Agricultural Programmes
2501. Special Programmes for Rural Development
2551. Hill Areas
2702. Minor Irrigation
2705. Command Area Development
2852. Industries
3451. Secretariat - Economic Services

Voted				
Original	8,06,10,42			
Supplementary	6,31,89	8,12,42,31	7,42,70,17	- 69,72,14
Amount surrendered during the year				66,50,15
Charged				
Original	*2*			
Supplementary	*12,35*	*12,37*	*12,33*	*- 4*
Amount surrendered during the year				*2*

Grant No. 5 - Agriculture Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
CAPITAL				
4401. Capital Outlay on Crop Husbandry				
4402. Capital Outlay on Soil and Water Conservation				
4415. Capital Outlay on Agricultural Research and Education				
4435. Capital Outlay on Other Agricultural Programmes				
4551. Capital Outlay on Hill Areas				
4705. Capital Outlay on Command Area Development				
Voted				
Original	48,30,45			
Supplementary	10	48,30,55	41,78,74	-6,51,81
Amount surrendered during the year				6,44,60
LOANS				
6401. Loans for Crop Husbandary				
Voted				
Original	..			
Supplementary	16,34,25	16,34,25	16,34,25	..

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 69,72.14 lakh, Rs 66,50.15 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 8.58 *per cent*.

3. In view of the saving of Rs 69,72.14 lakh, supplementary grant to the extent of Rs 6,01.00 lakh obtained in October 2005 proved unnecessary.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 5 - Agriculture Department - *contd.*

5. Saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2402.00.103.II.JE. Comprehensive wasteland Development Programme - Participatory Approach -				
	O.	35,00.00			
	R.	- 18,46.59	16,53.41	16,53.41	..

Withdrawal of provision by reappropriation in March 2006 was due to non-accordance of sanction towards implementation of Watershed Development Programme and limiting the sanction to the actual requirement.

(ii)(a)	2401.00.109.I.AK. Training and Visits -				
	O.	93,23.90			
	S.	0.01			
	R.	- 11,72.84	81,51.07	81,90.77	+39.70
(b)	2401.00.103.I.AN. Establishment of seed centres for procurement and distribution of seeds -				
	O.	26,92.44			
	S.	0.01			
	R.	- 3,78.27	23,14.18	23,26.64	+12.46
(c)	2435.01.101.I.AC. Establishment charges for the provincialised employees of the market committees-				
	O.	18,28.78			
	S.	0.01			
	R.	- 2,02.01	16,26.78	16,13.82	- 12.96

Token provision obtained through supplementary grant in February 2006 under items (a) to (c) was towards settlement of tour travelling allowance claims.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to (i) actual requirement of funds towards staff cost under items (a) to (c), (ii) lesser requirement of funds towards payment of electricity charges, telephone charges, postage, rent for Government Officers accommodated in private buildings, property tax and fuel to departmental vehicles including land levelling equipments under items (a) and (b), (iii) actual requirement of funds towards purchase/maintenance of computer and accessories under item (a) and (iv) lesser requirement of funds towards pleader fees, contract payment and payment for special service under items (a) and (b).

The decrease was partly offset by increase due to settlement of travelling allowance claims and long pending arrear claims under items (a) to (c).

Reasons for the final excess under items (a) and (b) have not been communicated (June 2006).

Final saving under item (c) was due to the non-claiming of 50 *per cent* of dearness allowance arrear bill for the vacant post of Market Committee employees.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iii)	2402.00.102.II.JX. State Watershed Development programme -				
	O.	10,00.00			
	R.	- 10,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 was due to non-accordance of the sanction towards implementation of the scheme.

(iv)(a)	2705.00.102.VI.UA. Command Area Development Programme in Cauvery Command -				
	O.	15,33.71			
	S.	0.03			
	R.	- 7,02.90	8,30.84	7,93.52	- 37.32
(b)	2705.00.101.VI.UA. Command Area Development Programme in Parambikulam - Aliyar Command -				
	O.	7,54.03			
	S.	0.01			
	R.	- 4,84.23	2,69.81	2,69.39	- 0.42

Token provision obtained through supplementary grant in February 2006 under items (a) and (b) was towards the implementation of Command Area Development Programme in 12 River basins/Reservoir projects.

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) was due to the restriction of sanction to the level of actual requirement.

The decrease was partly offset by increase due to additional requirement under certain objects for implementation of the schemes.

Final saving under item (a) was due to vacant posts and retirement vacancies.

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(v)	2401.00.109.II.KG. Training of Farm Women in Agriculture (TANWA) -				
	S.	5,59.00			
	R.	- 5,59.00	. .	. .	. .

Provision by supplementary grant in October 2005 was towards the implementation of the scheme.

Withdrawal of entire provision by reappropriation in February 2006 was due to reappropriation of funds to the scheme 'Tamil Nadu Women in Agriculture Business and Extension'.

(vi)	2401.00.119.VI.UC. Scheme for Drip.Irrigation and Drip Demonstration for Horticulture crops -				
	O.	6,32.25			
	R.	- 5,19.35	1,12.90	1,12.66	- 0.24

Withdrawal of provision by reappropriation in February 2006 was due to lesser requirement of funds for ongoing schemes towards current year's outlay and spill over for the previous year.

(vii)	2705.00.109.VI.UA. Execution of On Farm Development Works in Tambiraparani River Basin under Command Area Development Programme -				
	O.	5,75.14			
	R.	- 4,29.96	1,45.18	1,45.74	+0.56

Withdrawal of provision by reappropriation in February and March 2006 was due to restriction of sanction to the level of actual requirement.

The decrease was partly offset by increase due to additional requirement made under contribution to specific fund, training and other payments for Professional and Special Services for the implementation of the scheme.

(viii)(a)	2401.00.108.VI.UY. Scheme for the Development of Root and Tuber Crops-				
	O.	3,10.00			
	R.	- 3,07.00	3.00	2.96	- 0.04
(b)	2401.00.108.VI.UW. Integrated Tropical and Aridzone Fruits Development Programme-				
	O.	2,52.91			
	R.	- 1,97.91	55.00	55.00	. .

Grant No. 5 - Agriculture Department - *contd.*

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement of funds towards current year's outlay and spill over for the previous year under items (a) and (b).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ix)(a)	2401.00.109.I.AB. Agricultural Extension Centre -				
	O.	16,01.33			
	R.	- 2,96.51	13,04.82	13,04.32	- 0.50
(b)	2702.02.103.I.AC. Sinking of private tube wells -				
	O.	7,15.57			
	R.	- 1,50.23	5,65.34	5,56.42	- 8.92
(c)	2401.00.103.I.AC. Multiplication and Distribution of Pulses seeds -				
	O.	3,42.47			
	R.	- 1,03.77	2,38.70	2,39.74	+1.04

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to (i) actual requirement of funds towards staff cost under items (a) to (c), (ii) lesser requirement of funds towards payment of electricity charges, telephone charges, postage, rent for Government Officers accommodated in private buildings, property tax under items (a) and (b) and (iii) for procurement of inputs in the implementation of pulses and multiplication schemes under item (c).

The decrease was partly offset by increase due to additional requirement towards settlement of travelling allowance claims and long pending area claims under item (a) and payment of wages at revised rate under the Minimum Wages Act 1948 with effect from 8.7.2005 under item (c).

Reasons for the final saving under item (b) and final excess under item (c) have not been communicated (June 2006).

(x)(a)	2401.00.108.VI.UV. Integrated Cashewnut Development Programme -				
	O.	2,18.82			
	R.	- 2,18.82	..	..	..
(b)	2401.00.119.VI.UD. Implementation of the Scheme on Commercial Floriculture-				
	O.	1,65.00			
	R.	- 1,65.00	..	..	..

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(c)	2401.00.108.VI.UX. Integrated Spices Development Programme-				
	O.	1,50.12			
	R.	- 1,50.12	. .		. .

Withdrawal of entire provision by reappropriation in February 2006 under items (a) to (c) was due to deletion of Horticulture schemes from the Macro management as a result of approval of a New Scheme - National Horticultural Mission by the Government of India.

(xi)	2401.00.001.I.AH Agricultural Engineering Department - District Staff -				
	O.	26,43.99			
	S.	0.02			
	R.	- 1,12.81	25,31.20	25,27.79	- 3.41

Token provision obtained through supplementary grant in February 2006 was towards payment of property tax and petrol, oil and lubricants.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser requirement of funds towards staff cost and contract payments.

The decrease was partly offset by increase due to rise in the price of petroleum products, rent, property tax with arrears, tour travelling allowances and maintenance of computer and accessories.

Reasons for the final saving have not been communicated (June 2006).

(xii)	2401.00.103.II.JB. Procurement and Distribution of paddy and millet seeds -				
	O.	16,01.90			
	R.	- 56.17	15,45.73	14,99.15	- 46.58

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser requirement of funds towards (i) procurement and transportation of agricultural inputs including seeds and (ii) certification charges in respect of paddy, millet seeds.

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2401.00.109.II.KH. Tamil Nadu Women in Agriculture Business and Extension (TANWABE) Project-				
	S.	0.01			
	R.	5,10.59	5,10.60	5,13.91	+3.31

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards imparting training to 2.5 lakhs farm women on both farm and non-farm activities under the Tamil Nadu Women in Agri Business and Extension (TANWABE) Project.

Reasons for the final excess have not been communicated (June 2006).

(ii)(a)	2401.00.108.VI.VG. Drip Irrigation under Micro Irrigation-				
	S.	0.01			
	R.	3,74.99	3,75.00	3,75.00	..
(b)	2401.00.108.VI.VH. Sprinkler Irrigation under Micro Irrigation-				
	S.	0.01			
	R.	2,24.99	2,25.00	2,25.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards distribution of Drip/Sprinkler irrigation equipments with subsidy under the scheme of Micro Irrigation and under Macro Management based on the earlier sanction which was revalidated by the Government.

Grant No. 5 - Agriculture Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(iii) (a) 2401.00.119.II.KY. State Scheme for drip and sprinkler to cover farm pumpsets particularly in Ground Water Stresses Blocks - Special Scheme -				
O.	5,00.00			
R.	- 5,00.00	. .	. .	. .
(b) 2401.00.119.II.KZ. Installation of Drip and Sprinkler Irrigation System in farmers' holdings in Ground Water Stresses Blocks -				
S.	0.01			
R.	2,99.99	3,00.00	3,00.00	. .
(c) 2401.00.115.II.JH. Installation of Drip and Sprinkler Irrigation in farmers' holdings in Ground Water Stresses Blocks -				
S.	0.01			
R.	2,51.91	2,51.92	2,52.16	+0.24

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards installation of Drip and Sprinklers irrigation equipments with subsidy in farmers' holdings in ground water stressed blocks under items (b) and (c) and also towards advertising charges under item (c).

Withdrawal of entire provision by reappropriation in February 2006 under item (a) was due to redistribution of outlay to other Heads of Departments and consequent reappropriation to items (b) and c).

(iv) 2402.00.102.VI.UP. Agricultural Mechanisation -				
O.	1,50.00			
S.	0.01			
R.	2,56.78	4,06.79	4,07.31	+0.52

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the scheme of promotion of Agricultural Mechanisation among Small farmers under the Macro Management in Agriculture and also due to revalidation of the unspent amount of previous years under mechanisation.

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(v)(a)	2401.00.112.VI.UA. Pulses Programme under Integrated Scheme of oil seeds, pulses, oil palm and maize -				
	O.	94.27			
	S.	0.05			
	R.	2,29.54	3,23.86	3,24.42	+0.56
(b)	2401.00.789.VI.UC. Pulses Programme under Integrated Scheme of oil seeds, pulses, oil palm and maize -				
	O.	25.91			
	S.	0.01			
	R.	73.90	99.82	1,01.08	+1.26

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the Pulses Development Programme under Integrated Scheme of oil seeds, pulses, oil palm and maize under items (a) and (b).

Reasons for the final excess under item (b) have not been communicated (June 2006).

(vi)	2501.02.800.II.JA. Assistance to District Rural Development Agencies under Drought Prone Areas Programme -				
	O.	3,25.00			
	S.	0.01			
	R.	2,05.17	5,30.18	5,30.18	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards releasing States matching share to District Rural Development Agencies (DRDAs) under Drought Prone Areas Programme.

(vii)	2402.00.102.VI.UR. Innovative Programme-				
	S.	0.04			
	R.	2,91.16	2,91.20	1,92.93	-98.27

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February and March 2006 were towards implementation of an innovative scheme viz. Farming based on Watershed approach, Training for Extension officer, increase in productivity through enhanced communication, commodity group network and model Water Conservation Park and training centre under macro management for Agriculture.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(viii)	2401.00.114.VI.UB. Oilseeds Production Programme-				
	O.	4,35.06			
	S.	0.03			
	R.	2,74.20	7,09.29	5,78.15	-1,31.14

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of Oilseeds Production Programme (OPP) under the Integrated Scheme of Oilseeds, Pulses, Oil Palm and Maize (ISOPOM).

Reasons for the final saving have not been communicated (June 2006).

(ix)(a)	2401.00.108.VI.UC. Intensive Cotton Development Programme -				
	O.	2,25.74			
	S.	0.01			
	R.	1,29.96	3,55.71	3,55.14	- 0.57
(b)	2401.00.789.VI.UB. Intensive Cotton Development -				
	O.	83.01			
	S.	0.01			
	R.	25.64	1,08.66	1,08.55	- 0.11

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of Intensive Cotton Development Programme under Mini Mission II of Technology mission on Cotton under items (a) and (b).

(x)	2401.00.113.I.AC. Tractor Hiring Scheme-				
	O.	8,54.23			
	S.	0.02			
	R.	1,18.49	9,72.74	9,74.82	+2.08

Token provision obtained through supplementary grant in February 2006 was towards petrol, oil, lubricants and maintenance of agricultural machinery and implements.

Enhancement of provision by reappropriation in February 2006 was mainly due to rise in the price of petroleum products, fuel to tractors and bull dozers, purchasing/maintaining land levelling machinery and settlement of travelling allowance claims and long pending arrear claims.

The increase was partly offset by decrease due to actual requirement of funds towards staff cost and rent.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 5 - Agriculture Department - *contd.*

	Head			Total grant	Actual expenditure	Excess + Saving -
					(in lakh of rupees)	
(xi)	2402.00.103.VI.UE. Integrated WasteLand Development Programme-					
	O.	1,00.00				
	S.	0.01				
	R.	1,01.83		2,01.84	1,99.19	- 2.65

Token provision obtained through supplementary grant and enhancement of provicion by reappropriation in February 2006 were towards releasing State's matching share to District Rural Development Agencies (DRDAs) against the Government of India's share of assistance for implementation of the scheme.

Reasons for the final saving have not been communicated (June 2006).

	Head			Total grant	Actual expenditure	Excess + Saving -
(xii)	2401.00.800.I.AX. State Level Farmers' Conference Hospitality/ Entertainment Expenditure-					
	S.	0.01				
	R.	98.29		98.30	98.29	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards expenditure in connection with the 'Maanila Uzhavar Maanadu' to launch 'Thamizhaga Mudalamaicharin Uzhavar Padhukappu Thittam'.

	Head			Total grant	Actual expenditure	Excess + Saving -
(xiii)(a)	2401.00.119.II.KK. Working expenses under State Horticultural Farms -					
	O.	4,98.94				
	S.	0.02				
	R.	88.53		5,87.49	5,87.22	- 0.27
(b)	2401.00.104.I.AD. Working expenses under Botanical Gardens-					
	O.	87.83				
	S.	0.01				
	R.	15.41		1,03.25	1,03.18	- 0.07

Token provision obtained through supplementary grant in February 2006 was towards (i) payment of wages at revised rate under Minimum Wages Act 1948 to agricultural labourers in state Horticultural Farms and departmental production units under items (a) and (b) and (ii) purchase of the machinery and equipments under item (a).

Enhancement of provision by reappropriation in February 2006 was due to the additional requirement of funds towards wages under items (a) and (b), procurement of various materials including chemicals for Botanical garden, procurement of agricultural inputs for seed farms, printing documents/form under item (b) and towards purchase/maintenance of machinery, payment of electricity charges and other contingencies under item (a).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xiv)(a)	2401.00.108.II.JD. Scheme for increasing the production of oil seeds -				
	O.	4,66.96			
	S.	0.01			
	R.	80.68	5,47.65	5,44.59	- 3.06
(b)	2401.00.789.II.JE. Increasing the production of oil seeds-				
	O.	1,69.38			
	S.	0.01			
	R.	26.27	1,95.66	1,93.66	- 2.00

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February and March 2006 were towards procurement/multiplication of oil seeds for distribution to farmers with subsidy under various schemes under items (a) and (b).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xv)(a)	2401.00.114.VI.UE. Oil Palm Development Project -				
	O.	1,67.61			
	S.	0.03			
	R.	75.82	2,43.46	2,43.99	+0.53
(b)	2401.00.789.VI.UD. Oil Palm Development Project -				
	O.	56.12			
	S.	0.01			
	R.	12.59	68.72	68.75	+0.03

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the Oil palm Development Project under the integrated scheme of oil seeds, pulses, oil palm and maize (ISOPAM) under items (a) and (b).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xvi)	2401.00.102.VI.UA. Integrated Cereals Development Programme in Rice based Cropping System Areas-				
	O.	2,71.28			
	S.	0.04			
	R.	91.08	3,62.40	3,36.43	- 25.97

Grant No. 5 - Agriculture Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of integrated Cereals Development Programme in Rice based Cropping system areas.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(xvii)(a)	2401.00.108.VI.UP. Scheme on Sustainable Development of Sugarcane Based Cropping system Areas- Controlled by the Director of Agriculture -				
	O.	4.24			
	S.	0.02			
	R.	84.99	89.25	60.80	- 28.45
(b)	2401.00.789.VI.UF. Sugarcane based Cropping system areas- Controlled by the Director of Agriculture-				
	O.	1.82			
	S.	0.01			
	R.	29.00	30.83	30.82	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of scheme on Sustainable Development of Sugarcane Based cropping System Areas (SUBACS) under macro management in Agriculture under items (a) and (b).

Reasons for the final saving under item (a) have not been communicated (June 2006).

(xviii)	2415.01.120.II.JA. Grants to Tamil Nadu Agricultural University-				
	O.	29,26.47			
	S.	0.01			
	R.	52.69	29,79.17	29,79.17	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the payment of net grant to the Tamil Nadu Agricultural University including amount payable to land owners in connection with the land acquisition for Horticultural College at Periyakulam.

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xix)	2401.00.113.III.SA. Demonstration of newly developed agricultural equipment-				
	S.	0.02			
	R.	49.55	49.57	49.48	- 0.09

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the scheme of promotion and strengthening of Agricultural mechanisation through training, testing and demonstration.

	Head		Total grant	Actual expenditure	Excess + Saving -
(xx)(a)	2401.00.105.VI.UJ. Population of Leaf colour Chart based Nitrogen management in Rice under Macro management Mode-				
	S.	0.01			
	R.	48.99	49.00	49.00	..
(b)	2402.00.101.VI.UA. Soil Testing Laboratory-				
	O.	1.20			
	S.	0.01			
	R.	13.38	14.59	14.58	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the scheme for Balanced and Integrated Use of Fertilizers under Macro Management in Agriculture under items (a) and (b).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xxi)	2401.00.108.III.TK. Development of Jatropha Plantations-				
	S.	0.03			
	R.	47.64	47.67	47.47	- 0.20

Token provision obtained through supplementary grant in October 2005 and enhancement of provision by reappropriation in February 2006 were towards implementation of the project on 'Tree Borne Oilseeds for the development of elite planting materials and Model Jatropha plantation'.

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xxii)	2402.00.102.VI.UN. Execution of Soil Conservation works in Kundah, Lower Bhavani and Vaigai catchments-				
	O.	1,26.05			
	S.	0.01			
	R.	28.12	1,54.18	1,69.77	+15.59

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the scheme of Soil Conservation in Catchments of River Valley projects (RVP) and Flood Prone River (FPR) under Macro Management for Agriculture.

Reasons for the final excess have not been communicated (June 2006).

(xxiii)(a)	2401.00.102.VI.UB. Integrated Cereals Development in Coarse Cereals (ICDP-Coarse Cereals) - Accelerated Maize Development Programme under Technology Mission on Maize-				
	O.	9.13			
	S.	0.01			
	R.	39.57	48.71	48.72	+0.01
(b)	2401.00.793.VI.UA. Integrated Cereals Development in Coarse Cereals (ICDP-Coarse Cereal) - Accelerated Maize Development Programme (AMDP)-				
	O.	3.22			
	S.	0.01			
	R.	13.14	16.37	16.02	- 0.35

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February and March 2006 were towards implementation of accelerated maize development programme under Integrated scheme of oil seeds, pulse, oil palm and maize under items (a) and (b).

(xxiv)	2402.00.102.II.JA. Execution of soil conservation works-				
	O.	6,81.74			
	S.	0.02			
	R.	25.95	7,07.71	7,14.39	+6.68

Grant No. 5 - Agriculture Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards purchase of the machinery and equipments and computer and accessories under soil conservation scheme.

The increase was partly offset by decrease due to dearness allowances, fixed travelling allowances, electricity charges, service postage expenditure and rent.

Specific reasons for the final excess have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
				(in lakh of rupees)	
(xxv)	2401.00.800.I.AW. Payment for Sprinkler Irrigation equipment received from the erstwhile Pugalur Irrigation Co-operative Society Limited-				
	S.	0.01			
	R.	29.88	29.89	29.89	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the payment of the cost by book adjustment in respect of sprinkler irrigation equipment and other implements received from the closed Pugalur irrigation Co-operative Society limited and disposed off in public auction.

(xxvi)	2401.00.108.VI.UD. Production and Distribution of Dwarf and tall hybrid coconut seedlings-				
	O.	21.62			
	R.	- 0.07	21.55	51.48	+29.93

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser requirement of funds towards telephone charges, contingent expenses, electricity charges, purchase and maintenance of various machinery and equipments in analytical labs and production units and transportation of various agricultural inputs.

The decrease was partly offset by increase due to implementation of the Coconut Development Board assisted Coconut Development Scheme.

Reasons for the final excess have not been communicated (June 2006).

(xxvii)	2401.00.115.II.KV. Horticulture Development Mission-				
	S.	0.01			
	R.	16.11	16.12	16.12	..

Grant No. 5 - Agriculture Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards setting up of demonstration plots on High Density Plantation in Cashew and Mango in farmers holding under the National Horticulture Board assisted scheme of Technology Development and Transfer for Promotion of Horticulture.

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(xxviii)	2402.00.102.III.SV. Scheme for Implementation of Project on Development of Coastal Saline and Sand Dune -				
	O.	18.00			
	S.	0.01			
	R.	15.95	33.96	33.94	- 0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of a project on 'Development of Coastal Saline and Sand Dune affected Soils of Nagapattinam, Vedaranyam Zone'.

(xxix)	2551.01.102.II.JA. Soil Conservation work on mini Watershed basis under Western Ghat Development Programme -				
	O.	21.98			
	S.	0.01			
	R.	15.77	37.76	37.81	+0.05

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards purchase of computer and accessories.

(xxx)	2402.00.102.VI.UO. Alkaline Soil -				
	O.	50.00			
	S.	0.01			
	R.	12.90	62.91	62.89	- 0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards implementation of the scheme of Reclamation and Development of Alkaline Soils under Macro Management for Agriculture.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 6,51.81 lakh, Rs 6,44.60 lakh only was surrendered during the year.

2. Saving in the grant worked out to 13.49 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	4402.00.102.II.JL. Execution of Soil Conservation Works -				
	O.	10,00.00			
	R.	- 7,27.91	2,72.09	2,70.42	-1.67
(b)	4705.00.102.VI.UA. Command Area Development Programme in Cauvery Command Area -				
	O.	12,95.30			
	R.	- 2,89.96	10,05.34	10,05.31	- 0.03
(c)	4705.00.103.VI.UA. Execution of on farm development works in Tambiraparani River Basin under Command Area Development Programme-				
	O.	4,79.75			
	R.	- 1,29.69	3,50.06	3,71.76	+21.70

Withdrawal of provision by reappropriation in February and March 2006 was due to restriction of sanction to the extent of actual requirement of funds towards major works under items (a) to (c).

Reasons for the final saving under item (a) and for the final excess under item (c) have not been communicated (June 2006).

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(ii) 4705.00.105.VI.UA. Implementation of Palar Purandalar Reservoir Project under Command Area Development Programme -				
O.	1,57.50			
R.	- 69.15	88.35	88.35	..

Withdrawal of provision by reappropriation in February 2006 was due to restriction of sanction to the extent of actual requirement of funds towards major works.

5. Excess in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(i) 4705.00.101.VI.UA. Command Area Development Programme in Parambikulam - Aliyar Command Area -				
O.	0.01			
R.	1,59.40	1,59.41	1,59.41	..

Enhancement of provision by reappropriation in February 2006 was due to requirement of additional funds to take up works under Command Area Development Programme and also due to continuation of the scheme during the year to complete some ongoing command works.

(ii) 4402.00.102.VI.UA. Execution of Soil Conservation Works in Kunda-Lower Bhavani and Vaigai Catchments -				
O.	6,00.00			
S.	0.01			
R.	70.49	6,70.50	6,70.49	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the implementation of the scheme of Soil Conservation in Catchments of River Valley Projects (RVP) and Flood Prone River (FPR) under Macro Management for Agriculture.

(iii)(a) 4705.00.106.VI.UA. Command Area Development Programme in Gadana and Ramanadhi Irrigation System -				
O.	91.90			
S.	0.01			
R.	47.59	1,39.50	1,39.50	..

Grant No. 5 - Agriculture Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(b)	4705.00.108.VI.UA. Command Area Development Programme in Patchiyar River Basin System -				
	O.	91.90			
	S.	0.01			
	R.	47.54	1,39.45	1,39.45	..
(c)	4705.00.107.VI.UA. Command Area Development Programme in Nambiyar River Basin System -				
	O.	97.60			
	S.	0.01			
	R.	41.86	1,39.47	1,39.47	..
(d)	4705.00.109.VI.UA. Command Area Development Programme in Manimuthar Irrigation System -				
	O.	1,50.60			
	S.	0.01			
	R.	63.41	2,14.02	1,92.32	-21.70
(e)	4705.00.112.VI.UA. Command Area Development Programme in Maruthanathi System -				
	O.	41.55			
	S.	0.01			
	R.	28.55	70.11	70.11	..
(f)	4705.00.110.VI.UA. Command Area Development Programme in Anaimaduvu System -				
	O.	41.55			
	S.	0.01			
	R.	28.48	70.04	70.04	..

Grant No. 5 - Agriculture Department - *concld.*

		Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(g)	4705.00.111.VI.UA. Command Area Development Programme in Chinnar reservoir System -					
	O.		49.27			
	S.		0.01			
	R.		20.77	70.05	70.05	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the implementation of Command Area Development and Water Management Programme in 12 River basins/ Reservoir project under items (a) to (g).

Reasons for the final saving under item (d) have not been communicated (June 2006).

		Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iv)	4401.00.108.VI.UA. Intensive Cotton Development programme -					
	S.		0.01			
	R.		42.99	43.00	36.93	- 6.07

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the implementation of the Intensive Cotton Development Programme under Mini mission II of Technology mission on cotton.

Reasons for the final saving [illegible] have not been communicated (June 2006).

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2202. General Education
2403. Animal Husbandry
2415. Agricultural Research and Education
2551. Hill Areas
3451. Secretariat - Economic Services

Voted

Original	1,65,70,05			
Supplementary	16,38,13	1,82,08,18	1,73,66,26	- 8,41,92
Amount surrendered during the year				2,06,22

Charged

Original	*1*			
Supplementary	*. .*	*1*	*. .*	*- 1*
Amount surrendered during the year				*Nil*

CAPITAL

4403. Capital Outlay on Animal Husbandry
4415. Capital Outlay on Agricultural Research and Education

Voted

Original	17,60			
Supplementary	16,00,01	16,17,61	10,75,92	- 5,41,69
Amount surrendered during the year				5,00,06

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry- *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
LOANS				
6403. Loans for Animal Husbandry				
Voted				
Original	. .			
Supplementary	68,30	68,30	68,30	. .
Amount surrendered during the year				Nil

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to Rs 8,41.92 lakh, Rs 2,06.22 lakh only was surrendered during the year.

2. In view of the saving of Rs 8,41.92 lakh in the voted grant, supplementary grant (Rs 16,38.13 lakh) obtained in February 2006 to the extent of Rs 12,83.25 lakh, under certain sub-heads which were not made use of, proved excessive.

CAPITAL

Notes and comment -

1. Though the ultimate saving in the grant worked out to Rs 5,41.67 lakh, Rs 5,00.06 lakh only was surrendered during the year.

2. Saving in the grant worked out to 33.49 *per cent.*

3. Saving in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4403.00.106.II.JA. National Agricultural Bank for Rural Development (NABARD) assisted scheme for providing infrastructure facilities under Tamil Nadu Veterinary Infrastructure Improvement Project-				
S.	16,00.00			
R.	- 5,00.00	11,00.00	10,61.53	- 38.47

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry- *concld.*

Provision obtained through supplementary grant in October 2005 was for implementation of the Tamil Nadu Veterinary Infrastructure Improvement Project with National Bank for Agriculture and Rural Development loan assistance.

Withdrawal of provision by reappropriation in March 2006 was due to non-finalisation of purchase of machinery and equipments under National Bank for Agriculture and Rural Development assisted scheme for providing infrastructure facilities under Tamil Nadu Veterinary Infrastructure Improvement Project.

Reasons for the final saving have not been communicated (June 2006).

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Grant No. 7 - Animal Husbandry and Fisheries Department - Fisheries

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2216. Housing				
2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes				
2405. Fisheries				
2415. Agricultural Research and Education				
Voted				
Original	75,89,21			
Supplementary	7,04,38	82,93,59	62,05,17	- 20,88,42
Amount surrendered during the year				19,50,66
Charged				
Original	5			
Supplementary	. .	5	. .	- 5
Amount surrendered during the year				5
CAPITAL				
4405. Capital Outlay on Fisheries				
4551. Capital Outlay on Hill Areas				
Voted				
Original	4,01,97			
Supplementary	26,40,81	30,42,78	3,78,24	- 26,64,54
Amount surrendered during the year				26,64,31

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 20,88.42 lakh, Rs 19,50.66 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs 20,88.42 lakh in the voted grant, supplementary grant of Rs 7,04.38 lakh obtained in October 2005 and February 2006 proved unnecessary.

3. Saving in the voted grant worked out to 25.18 *per cent.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2405.00.101.II.QA. World Bank assisted Scheme under Emergency Tsunami Reconstruction Project(ETRP) - Fisheries -				
	S.	6,63.30			
	R.	- 5,89.59	73.71	71.73	- 1.98

Token provision obtained through supplementary grant in October 2005 and additional provision obtained in February 2006 were towards World Bank assisted Scheme under Emergency Tsunami Reconstruction Project (ETRP).

Withdrawal of provision by reappropriation in March 2006 was mainly due to restriction of expenditure as most of the Aqua farmers /Hatchery owners got Tsunami relief assistance, amount allotted towards maintenance charges for computers could not be spent during the current year and also due to non-engagement of consultancy services for carrying out model studies.

Reasons for the final saving have not been communicated (June 2006).

(ii)(a)	2405.00.800.VI.UC. Assistance to Fishermen for purchase of Diesel -				
	O.	4,57.80			
	R.	- 4,57.80	..	..	..

Grant No. 7 - Animal Husbandry and Fisheries Department - Fisheries - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
(b) 2216.80.800.VI.UA. Construction of houses for fishermen -				
O.	7,40.00			
R.	- 3,25.24	4,14.76	4,14.76	. .

Withdrawal of entire provision by reappropriation under item (a) and partly under item (b) in March 2006 was due to the orders awaited from Government of India.

(iii) 2405.00.800.II.KC. Food Subsidy to Fishermen -				
O.	5,89.78			
R.	- 3,31.45	2,58.33	2,56.93	- 1.40

Specific reasons for the withdrawal of provision by reappropriation in March 2006 and for the final saving have not been communicated (June 2006).

(iv) 2405.00.103.VI.UC. Construction of Mechanised Fishing boats -				
O.	3,60.00	3,60.00	2,27.38	- 1,32.62

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
2405.00.109.I.AC. Training of persons of the Fisheries Department in Departmental Activities -				
O.	12.52			
R.	- 1.83	10.69	23.56	+ 12.87

Withdrawal of provision by reappropriation in March 2006 was mainly due to non-filling up of vacant posts and restriction of expenditure.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comments -

1. Saving in the grant worked out to 87.57 *per cent*.

2. In view of the saving of Rs 26,64.54 lakh, supplementary grant obtained during the year proved unnecessary.

3. Saving in the grant occurred mainly under -

Head		Total grant	Actual expenditure	Excess+ Saving-
		(in lakh of rupees)		
(i) 4405.00.104.II.RN. Works under Tsunami Emergency Assistance Project(TEAP) with Loan assistance from Asian Development Bank - Fisheries -				
S.	23,71.10			
R.	- 23,71.10	..	..	..

Provision obtained through Supplementary grant in October 2005 and in February 2006 was mainly towards works taken up under Tsunami Emergency Assistance Project (TEAP) with Asian Development Bank.

Withdrawal of entire provision by reappropriation in March 2006 was due to the fact that consultancy services were not engaged for carrying out studies towards modernisation of four fishing harbours.

Head		Total grant	Actual expenditure	Excess+ Saving-
(ii) 4405.00.104.VI.UA. Development of Landing Facilities -				
O.	3,71.90			
S.	2,69.71			
R.	- 2,63.14	3,78.47	3,78.47	..

Supplementary grant obtained in February 2006 was towards construction of Fishing Harbour at Thangaipattinam, Kanyakumari District.

Withdrawal of provision by reappropriation in March 2006 was mainly due to stoppage of work on account of severe rainfall occurred during October, November and December 2005.

Grant No. 8 - Animal Husbandry and Fisheries Department - Dairy Development

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2404. Dairy Development				
Voted				
Original	12,13,54			
Supplementary	12,48,50	24,62,04	24,66,68	+ 4,64
Amount surrendered during the year				1,38
Charged				
Original	*1*			
Supplementary	*1,12*	*1,13*	*1,12*	*- 1*
Amount surrendered during the year				*1*
LOANS				
6404. Loans for Dairy Development				
Voted				
Original	. .			
Supplementary	25,00,00	25,00,00	25,00,00	. .
Amount surrendered during the year				Nil

REVENUE

Notes and comment-

1. The excess of Rs 4.64 lakh (actual excess of Rs 4,64,292) over the voted grant requires regularisation.

2. In view of the ultimate excess of Rs 4.64 lakh in the voted grant, supplementary grant of Rs 48.16 lakh obtained in February 2006 proved inadequate.

3. In view of the ultimate excess in the voted grant, surrender of Rs 1.38 lakh during the year proved injudicious.

Grant No. 8 - Animal Husbandry and Fisheries Department - Dairy Development-*concld.*

4. Excess in the voted grant worked out to 0.19 *per cent.*

5. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which is mentioned in the succeeding note.

6. Excess in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2404.00.102.III.SC. Strengthening of Infrastructure for Quality and Clean Milk Production-				
S.	2,51.62			
R.	87.35	3,38.97	3,38.97	..

Provision through supplementary grant obtained in October 2005 and February 2006 was towards improvement of infrastructure of the Salem - Namakkal Milk Producers Federation, Villupuram - Cuddalore District Co-operative Milk Producers Federation, Dharmapuri - Krishnagiri Milk Producers Federation, Vellore - Thiruvannamalai Milk Producers Federation, and Tiruchirapalli District Co-operative Milk Producers Federation and also towards strengthening infrastructure for Quality and Clean Milk Production.

Enhancement of provision by reappropriation in March 2006 was mainly due to release of grants by Government of India.

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2070. Other Administrative Services
2202. General Education
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2250. Other Social Services
2251. Secretariat - Social Services

Voted				
Original	1,90,69,23			
Supplementary	1,12,56,55	3,03,25,78	2,79,94,52	- 23,31,26
Amount surrendered during the year				22,15,34
Charged				
Original	*3*			
Supplementary	*. .*	*3*	*. .*	*- 3*
Amount surrendered during the year				*3*

CAPITAL

4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted				
Original	96,53,56			
Supplementary	54,98	97,08,54	34,72,24	- 62,36,30
Amount surrendered during the year				60,96,01

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 23,31.26 lakh, Rs 22,15.34 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs 23,31.26 lakh in the voted grant supplementary grant of Rs 54,21.28 lakh obtained in February, 2006 proved excessive.

3. Saving in the voted grant worked out to 7.69 *per cent*.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under -

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
					(in lakh of rupees)	
(i)(a)	2225.03.277.II.JA. Backward Class Hostels-					
		O.	13,76.06			
		S.	3,24.58			
		R.	- 5,81.28	11,19.36	11,19.37	+ 0.01
(b)	2225.03.277.II.KA. Most Backward Class Hostels-					
		O.	8,13.82			
		S.	1,87.36			
		R.	- 4,62.58	5,38.60	5,29.23	- 9.37

Provision obtained through supplementary grants in October 2005 and February 2006 under items (a) and (b) were towards enhancement of consolidated pay of cook/helpers, opening of 108 Hostels, medical checkup thrice in a year for the inmates of the hostels, office expenses, purchase of cooking utensils, mats, feeding charges etc. and supply of Atlas and Dictionary to the inmates of the hostels.

Withdrawal of provision by reappropriation in March 2006 under items (a) and (b) was due to lesser expenditure in pay and allowances, dearness allowance, travel expenses, rent, rates and taxes, rewards feeding and dietary charges.

Reasons for the final saving under item (b) have not been communicated (June 2006).

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(ii) 2225.80.101.I.AE. Denotified Community Schools-				
O.	21,62.14			
S.	17.96			
R.	- 3,05.78	18,74.32	18,51.96	- 22.36

Provision obtained through supplementary grant in October 2005 and February 2006 was towards medical checkup for the inmates of the hostels and cost of Atlas and Dictionary supplied to the inmates.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure towards salaries, dearness allowance, office expenses, periodical maintenance, payment for professional and special services, clothing, tentage and stores.

Reasons for the final saving have not been communicated (June 2006).

(iii)(a) 2225.03.277.II.JE. Pre-metric Scholarship to Backward Classes-				
O.	8,37.05			
S.	2,90.00			
R.	- 2,84.51	8,42.54	8,42.52	- 0.02
(b) 2225.03.277.II.KE. Pre-metric Scholarship to Most Backward Classes-				
O.	7,78.00			
S.	1,08.00			
R.	- 1,14.83	7,71.17	7,71.07	- 0.10

Provision obtained through supplementary grant in February 2006 under items (a) and (b) was towards payment of scholarship and stipend.

Withdrawal of provision by reappropriation in March 2006 under items (a) and (b) was due to lesser provision towards payment of scholarships and stipends and cost of books.

(iv) 2225.03.277.I.AA. Backward Class Hostels-				
O.	14,02.61			
S.	6.36			
R.	- 1,22.98	12,85.99	12,85.95	- 0.04

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

Provision obtained through supplementary grant in October 2005 and February 2006 was towards enhancement of consolidated pay of cook/helpers working in the hostels, office expenses and for Medical check-up of the inmates twice in a year residing/studying in 1st to 12th Standard in the Backward Classes Hostels.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser expenditure towards salaries, dearness allowance, wages, travel expenses, office expenses, rent, rates and taxes, clothing, tentage and stores and transport charges.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(v)(a)	2225.03.277.II.KU. Free supply of bicycles to Backward Classes boy students in Standard XI and XII in the Government/Government Aided Higher Secondary Schools and Government Aided Schools in which +1 and +2 courses are conducted in self financing basis-				
	S.	34,83.00			
	R.	- 2,50.99	32,32.01	32,32.01	. .
(b)	2225.03.277.II.KT. Free supply of bicycles to Most Backward Classes and Denotified Communities boy students studying in Standard XI and XII in Government/Government Aided Higher Secondary Schools in which +1 and +2 courses are conducted by self financing basis-				
	S.	22,37.00			
	R.	- 1,09.21	21,27.79	21,27.79	. .

Provision obtained through supplementary grant in October 2005 under items (a) and (b) was towards supply of free bicycles to boy students belonging to Backward Classes, Most Backward Classes and Denotified Communities studying in XI and XII standards.

Withdrawal of provision by reappropriation in March 2006 under items (a) and (b) was due to lesser expenditure incurred towards grants-in-aid.

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vi)	2225.03.277.III.SA. Post-metric Scholarships to Other Backward Classes Students - Controlled by Director of Backward Classes and Minorities Welfare-				
	O.	2,50.00			
	R.	-1,04.87	1,45.13	1,45.13	..

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards payment of scholarships and stipends.

6. Excess in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2225.03.277.II.KS. Free supply of bicycles to Backward Classes Girl Students studying in Standard XI and XII in the Government/Government Aided Higher Secondary Schools-				
	O.	16,00.00			
	S.	12,50.00			
	R.	1,64.36	30,14.36	30,14.36	..

Provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards free supply of bicycles to Backward Classes Girl Students studying in Standard XI and XII in the Government/ Government Aided Higher Secondary Schools.

(ii)(a)	2225.03.277.VI.UA. Post-metric Scholarships to Other Backward Classes-Most Backward Classes and Denotified Community Welfare Department-				
	O.	1,32.75			
	R.	2,67.25	4,00.00	4,00.00	..

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *concld.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(b)	2225.03.277.VI.UB. Pre-metric Scholarships to Other Backward Classes-Backward Classes and Minorities Welfare Department-				
	O.	1,82.75			
	R.	2,17.25	4,00.00	4,00.00	. .

Additional provision by reappropriation in March 2006 under items (a) and (b) were due to additional expenditure incurred towards scholarships and stipends.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 62,36.30 lakhs, Rs 60,96.01 lakh only was surrendered during the year.

2. Saving in the grant worked out to 64.24 *per cent.*

3. Saving in the grant occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	4225.03.277.II.JY. Construction of Hostels for Backward Class Students-				
	O.	46,00.00			
	R.	-35,88.50	10,11.50	9,57.44	-54.06
(ii)	4225.03.277.II.JZ. Construction of Buildings for Most Backward Classes and Denotified Communities Students-				
	O.	34,00.00			
	R.	-25,07.50	8,92.50	8,06.33	-86.17

Withdrawal of provision by reappropriation in March 2006 under items (i) and (ii) were due to non-finalisation of tender for works.

Reasons for the final saving under items (i) and (ii) have not been communicated (June 2006).

Grant No. 10 - Commercial Taxes Department - Commercial Taxes

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2040. Taxes on Sales, Trade etc.				
2052. Secretariat - General Services				
2059. Public Works				
2235. Social Security and Welfare				
Voted				
Original	4,26,64,98			
Supplementary	50,13	4,27,15,11	3,42,69,31	- 84,45,80
Amount surrendered during the year				78,53,26
Charged				
Original	2			
Supplementary	. .	2	. .	- 2
Amount surrendered during the year				2
CAPITAL				
4070. Capital Outlay on other Administrative Services				
Voted				
Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				1

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 84,45.80 lakh, only Rs 78,53.26 lakh was surrendered during the year.

2. Saving in the voted grant worked out to 19.77 *per cent*.

Grant No. 10 - Commercial Taxes Department - Commercial Taxes- *contd.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2040.00.797.I.AA. Amount of transfer to Infrastructure Development Fund-				
	O.	3,06,30.62			
	R.	- 73,51.62	2,32,79.00	2,30,86.97	- 1,92.03

Specific reasons for withdrawal of provision by reappropriation in February 2006 and reasons for the final saving have not been communicated (June 2006).

(ii)	2040.00.001.II.JB. Special Initiatives E- Governance in Commercial Taxes Department -				
	O.	5,00.00			
	R.	- 80.11	4,19.89	48.35	- 3,71.54

Withdrawal of provision by reappropriation in March 2006 was due to minimization of network connectivity of the 29 check posts and also the proposed expenditure on outsourcing could not be spent for the reason that the model code of conduct for the ensuing Tamil Nadu Assembly election was on.

Reasons for the final saving have not been communicated (June 2006).

(iii)	2040.00.101.I.AB. District Establishment -				
	O.	95,60.23			
	S.	0.03			
	R.	- 3,19.86	92,40.40	90,58.69	- 1,81.71

Token provision obtained through supplementary grant in February 2006 was towards telephone charges, petroleum, oil and lubricants and settlement of rent to the office buildings.

Withdrawal of provision by reappropriation in March 2006 was mainly due to non-filling up of vacant posts, adoption of strict economy measures, lesser number of beneficiaries and lesser requirement than anticipated.

The decrease was partly offset by increase due to payment of surrender leave salary and annual increments and additional requirement for petroleum, oil and lubricants.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 10 - Commercial Taxes Department - Commercial Taxes- *contd.*

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
(iv) 2040.00.101.I.AA. Circle Establishment-				
O.	8,84.54			
S.	0.02			
R.	- 1,12.08	7,72.48	7,62.85	- 9.63

Token provision obtained through supplementary grant in February 2006 was towards purchase of generator and payment of salary to security personal of Tamil Nadu Ex-servicemen Corporation Ltd.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-filling up of vacant posts and adoption of strict economy measures.

Reasons for the final saving have not been communicated (June 2006).

5. Excess in the voted grant occurred under-

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
(i) 2040.00.001.I.AA. Headquarters Establishment-				
O.	4,52.48			
S.	0.03			
R.	51.00	5,03.51	7,22.33	+ 2,18.82

Token provision obtained through supplementary grant in October 2005 and February 2006 were towards payment of (i) fees for the consulting services for setting up of integrated check posts in the State, (ii) retainer fee, (iii) tour travelling allowances and (iv) professional and special services.

Enhancement of provision by reappropriation in February and March 2006 was due to additional requirement for payment of surrender leave salary and annual increments, and payment to contract employees. The increase was partly offset by decrease due to non-filling up of vacant posts and adoption of strict economy measures.

Reasons for the final excess have not been communicated (June 2006).

(ii) 2052.00.090.I.AO. Commercial Taxes Department-				
O.	1,88.41			
S.	0.04			
R.	24.76	2,13.21	2,18.29	+ 5.08

Token provision obtained through supplementary grant in February 2006 was towards payment of (i) Dearness pay on account of merger of 50 *per cent* dearness allowance with pay, (ii) share of Government towards the cost of establishment and maintenance of Central Tax Information Exchange System and (iii) pleader's fees.

Grant No. 10 - Commercial Taxes Department - Commercial Taxes- *concld.*

Enhancement of provision by reappropriation in February 2006 was towards clearance of pending bills, new telephone connections, payment to contract employees and maintenance of computers.

Reasons for the final excess have not been communicated (June 2006).

3. *Infrastructure Development Fund -*

The infrastructure Development Fund was created in the year 2003-04 vide G.O.Ms. No. 380 dated 26.8.2003. It has been ordered that a specific Infrastructure Surcharge at 5 *per cent* will be levied on sales tax under TNGS Tax Act, 1959. The amount realised through such collections is initially credited under "0040- Taxes on Sales, Trade etc.- 102-Receipts under Sales Tax Act".

The contribution to the Fund are the specific collection of surcharge. The Fund will be utilised for the earmarked activities namely, development and implementation of infrastructure projects under various sectors such as road, power, irrigation, water supply etc. The credit to the Fund will be afforded by debit to "2040- Taxes on Sales, Trade, etc." under this grant.

The expenditure on the earmarked activities will be initially debited to the concerned functional Major Head. Subsequently, before the closure of the accounts for the year such expenditure will be met from the Fund by debit to the Fund per contra credit to the functional major head where the initial expenditure was incurred.

A sum of Rs 2,30,86.97 lakh has been credited to the Fund as contribution which was collected as infrastructure surcharge during 2005-2006, by debit to this grant under "2040-Taxes on Sales, Trade, etc.". However, another sum of Rs 16,36.64 lakh has also been credited to the Fund as interest earned from out of the investments made from the Fund. No expenditure has been incurred as one of the earmarked activity during this year. As such, expenditure met from the Fund during 2005-2006 is Nil. The balance at the credit of the Fund is Rs 6,14.69.45 lakh. Out of this a sum of Rs 6,08,86.72 lakh has been invested in the Treasury Bills, as on 31st March 2006.

The transaction of the Fund stand included under "8229 - Development and Welfare Funds - 200 - Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2005-06.

Grant No. 11 - Commercial Taxes Department- Stamps and Registration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2030. Stamps and Registration
2059. Public Works
3454. Census Surveys and Statistics
3475. Other General Economic Services

Voted				
Original	1,00,31,83			
Supplementary	1,01,36	1,01,33,19	89,95,14	- 11,38,05
Amount surrendered during the year				6,91,32
Charged				
Original	*1*			
Supplementary	. .	*1*	. .	*- 1*
Amount surrendered during the year				*Nil*

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 11,38.05 lakh, Rs 6,91.32 lakh only was surrendered during the year.

2. In view of the saving of Rs 11,38.05 lakh in the voted grant, supplementary grant obtained during the year proved unnecessary.

3. Saving in the voted grant worked out to 11.23 *per cent*.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 11 - Commercial Taxes Department- Stamps and Registration-*contd.*

5. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2030.03.001.I.AB. District Establishment Charges-				
	O.	71,99.11			
	S.	0.35			
	R.	- 2,89.52	69,09.94	64,98.59	- 4,11.35

Additional provision obtained through supplementary grant in February 2006 was towards telephone connection and charges for 150 Sub-Registrar offices under computerisation project and other contingencies.

Withdrawal of provision by reappropriation in March 2006 was mainly due to non-filling up of vacant posts, adoption of strict economy measures, lesser requirement than anticipated, reappropriation of funds for the purchase of computer and accessories under 2030.03.001.I.AD- Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project which was partly offset by additional provision made for electricity tariffs, telephone charges and other contingencies.

Reasons for the final saving have not been communicated (June 2006).

(ii)	2030.02.101.I.AA. Supply from Central Stamp Stores-				
	O.	8,50.00			
	R.	- 5,07.89	3,42.11	3,42.11	. .

Withdrawal of provision by reappropriation in March 2006 was mainly due to reappropriation of funds for the purchase of judicial stamp papers under 2030.01.101.AA - Supply from Central Stamp stores and also due to short supply of stamps and non-receipt of invoices.

6. Excess in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2030.01.101.I.AA Supply from Central Stamp Stores-				
	O.	1,00.00			
	S.	10.00			
	R.	83.78	1,93.78	1,93.77	- 0.01

Supplementary grant obtained in February 2006 and enhancement of provision by reappropriation in March 2006 were towards supply of Judicial Stamps in Central Stamp Stores, Nasik.

Grant No. 11 - Commercial Taxes Department- Stamps and Registration-*concld.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(ii)(a)	2030.02.102.I.AB. Mofussil-				
	O.	2,21.93			
	S.	21.00			
	R.	55.89	2,98.82	3,23.17	+24.35
(b)	2030.02.102.I.AA. Chennai City-				
	O.	67.76			
	S.	10.00			
	R.	42.92	1,20.68	96.94	-23.74

Supplementary grant obtained in February 2006 was towards payment of commission to Postal Department for sale of revenue stamps in the Mofussil areas under item (a) and in Chennai city under item (b).

Enhancement of provision by reappropriation in February 2006 was towards commission to stamp vendors and settlement of commission with arrears to post offices for sale of revenue stamps which was partly offset by actual discounts paid to stamp vendors in mofussil areas under items (a) and (b).

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(iii)	2030.03.001.I.AD. Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project-				
	O.	6,92.40			
	S.	10.00			
	R.	59.84	7,62.24	7,62.24	..

Supplementary grant obtained in February 2006 was towards computerisation of 150 sub-registrar offices under third phase of the 'STAR' Project.

Enhancement of provision by reappropriation in March 2006 was mainly due to reappropriation of funds from "2030.03.001.AB - District Establishment charges" for the purchase of computers.

Grant No. 12 - Co-operation, Food and Consumer Protection Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2070. Other Administrative Services
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2236. Nutrition
2401. Crop Husbandry
2425. Co-operation
3451. Secretariat - Economic Services
3456. Civil Supplies

Voted				
Original	13,14,27,82			
Supplementary	4,36,28,75	17,50,56,57	17,44,52,52	- 6,04,05
Amount surrendered during the year				6,15,66
Charged				
Original	*5*			
Supplementary	*30,22*	*30,27*	*29,42*	*- 85*
Amount surrendered during the year				*10*

CAPITAL

4408. Capital Outlay on Food Storage and Warehousing
4425. Capital Outlay on Co-operation

Voted				
Original	54,72,65			
Supplementary	2,53,88	57,26,53	56,54,35	- 72,18
Amount surrendered during the year				65,06

Grant No. 12 - Co-operation, Food and Consumer Protection Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
6408. Loans for Food Storage and Warehousing
6416. Loans to Agricultural Financial Institutions
6425. Loans for Cooperation
6435. Loans for other Agricultural Programmes

Voted				
Original	9,17,71			
Supplementary	3,22,91,66	3,32,09,37	3,32,10,48	+ 1,11
Amount surrendered during the year				1

REVENUE

Notes -

1. As the ultimate saving in the voted grant worked out to Rs 6,04.05 lakh only, surrender of Rs 6,15.66 lakh during the year proved injudicious.

2. In view of the saving of Rs 6,04.05 lakh in the voted grant, supplementary grant of Rs 74,75.55 lakh obtained in February 2006 proved excessive.

CAPITAL

Note -

Though the ultimate saving in the grant worked out to Rs 72.18 lakh, Rs 65.06 lakh only was surrendered during the year.

LOANS

Notes and comments-

1. The excess of Rs 1.11 lakh (actual excess of Rs 1,11,350) over the grant requires regularisation.

Grant No. 12 - Co-operation, Food and Consumer Protection Department - *concld.*

2. Excess in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 6408.01.101.I.AA Loans to Statutory Corporations, Boards and Government Companies -				
S.	2,94,44.95			
R.	5,55.05	3,00,00.00	3,00,00.00	. .

Supplementary grant obtained in February 2006 was towards Ways and Means advance to Tamil Nadu Civil Supplies Corporation. Enhancement of provision by reappropriation in February 2006 was towards loans to Tamil Nadu Civil Supplies Corporation.

(ii) 6435.01.101.I.AB. Loans to Co-operative Societies for Purchase and distribution of Agricultural Inputs-Controlled by the Registrar of Co-operative Societies-				
S.	0.01			
R.	2,49.99	2,50.00	2,50.00	. .

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 were towards Ways and Means Advance to Tamil Nadu Co-operative Marketing Federation for the procurement of Copra and Red chillies.

3. *State Agricultural Credit Relief and Guarantee Fund -*

The Fund has been constituted for recouping losses sustained by Co-operative Institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operative institutions towards writing-off of arrears of loans, the recovery of which had proved difficult and impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend earned by Government on the shares held in Co-operative Institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Though no specific contribution was made, interest of Rs 10.77 lakh was credited to the Fund during the year. No expenditure was met from the Fund during the year. The balance at the credit of the Fund on 31st March 2006 was Rs 2,47.47 lakh.

The transactions of the Fund stand included under the Head "8121. General and other Reserve Funds - 102. Development Fund for Agricultural Purposes" in Statement No.16 of the Finance Accounts 2005-06.

Grant No. 13 - Energy Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2045. Other Taxes and Duties on Commodities and Services				
2052. Secretariat - General Services				
2505. Rural Employment				
2551. Hill Areas				
2801. Power				
3425. Other Scientific Research				
Original	10,93,36,73			
Supplementary	7	10,93,36,80	10,38,11,47	- 55,25,33
Amount surrendered during the year				55,77,24
CAPITAL				
4801. Capital Outlay on Power Projects				
Original	25,00,00			
Supplementary	. .	25,00,00	25,00,00	. .
Amount surrendered during the year				Nil
LOANS				
6505. Loans for Rural Employment				
6801. Loans for Power Projects				
Original	1,08,61,81			
Supplementary	1	1,08,61,82	23,58,37	- 85,03,45
Amount surrendered during the year				85,03,44

REVENUE

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs 55,25.33 lakh only, surrender of Rs 55,77.24 lakh during the year proved injudicious.

2. Saving in the grant worked out to 5.05 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2801.80.101.II.JD. Assistance to Tamil Nadu Electricity Board for Accelerated Power Development Reforms Programme-				
O.	58,35.50			
R.	- 58,35.50	. .	. .	. .

Withdrawal of entire provision by reappropriation in February and March 2006 was due to non-implementation of the Accelerated Power Development Reforms Programme in the absence of release of funds by Government of India.

5. Excess in the grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	3425.60.200.VI.UB. Electrification of Remote Habitations-				
	O.	50.60			
	S.	0.02			
	R.	3,10.82	3,61.44	4,17.34	+55.90

Token provision obtained through supplementary grant in October 2005 and February 2006 and enhancement of provision by reappropriation in February 2006 were towards additional provision made to the Tamil Nadu Energy Development Agency for electrification of one hundred and forty remote habitations in the State.

Reasons for the final excess have not been communicated (June 2006)

(ii)	2551.01.135.II.JB. Assistance to Tamil Nadu Energy Development Agency towards Non-Conventional Sources of Energy Sector under Western Ghats Development Programme-				
	O.	0.01			
	S.	0.01			
	R.	63.63	63.65	63.65	. .

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February and March 2006 were towards assistance to Tamil Nadu Energy Development Agency towards Non-Conventional sources of Energy Sector under Western Ghats Development Programme.

Grant No. 13 - Energy Department (All voted)-*concld.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	2801.80.800.I.AB. Assistance to the State Electricity Regulatory Commission-				
	O.	99.15			
	S.	0.01			
	R.	14.44	1,13.60	1,13.31	- 0.29

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards assistance grants to the State Electricity Regulatory Commission to meet the current expenditure.

Reasons for the final saving have not been communicated (June 2006).

LOANS

Notes and comments-

1. Saving in the grant worked out to 78.29 *per cent.*

2. Saving occurred in the grant mainly under-

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	6801.00.800.II.JB. Loans to Tamil Nadu Electricity Board for Accelerated Power Development Reforms Programme-				
	O.	58,35.50			
	R.	- 58,35.50	..	..	..
(ii)	6801.00.800.II.JC. Loans to Tamil Nadu Electricity Board for implementation of System Improvement in Power Sector with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund-				
	O.	50,26.30			
	R.	- 26,67.92	23,58.38	23,58.37	- 0.01

Withdrawal of entire provision by reappropriation under item (i) and part provision under item (ii) in March 2006 was due to non-utilisation of funds.

Grant No. 14 - Environment and Forests Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2402. Soil and Water Conservation
2406. Forestry and Wild Life
2407. Plantations
2415. Agricultural Research and Education
2501. Special Programmes for Rural Development
2551. Hill Areas
3435. Ecology and Environment
3451. Secretariat - Economic Services

Voted

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	1,19,98,16			
Supplementary	10,61,76	1,30,59,92	1,26,59,46	- 4,00,46
Amount surrendered during the year				1,34,63

Charged

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	*11*			
Supplementary	*4,60*	*4,71*	*4,69*	*- 2*
Amount surrendered during the year				*1*

Grant No. 14 - Environment and Forests Department-*contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

CAPITAL

4406. Capital Outlay on Forestry and Wild Life
4415. Capital Outlay on Agricultural Research and Education
4551. Capital Outlay on Hill Areas
5425. Capital Outlay on other Scientific and Environmental Research

Voted

Original	1,08,45,58			
Supplementary	7,20,09	1,15,65,67	1,04,36,09	- 11,29,58
Amount surrendered during the year				11,48,93

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to Rs 4,00.46 lakh, Rs 1,34.63 lakh only was surrendered during the year.

2. In view of the saving of Rs 4,00.46 lakh in the voted grant, supplementary grant of Rs 9,57.13 lakh obtained in February 2006 proved excessive.

CAPITAL

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs 11,29.58 lakh, surrender of Rs 11,48.93 lakh during the year proved injudicious.

2. Saving in the grant worked out to 9.77 *per cent.*

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 14 - Environment and Forests Department - *contd.*

4. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 4406.01.102.II.PD. Tamil Nadu Afforestation Project (Phase II) funded by Japan Bank for International Co-operation-				
O.	66,76.19			
R.	- 9,72.01	57,04.18	57,74.79	+ 70.61

Withdrawal of provision by reappropriation in February and March 2006 was due to restriction of expenditure.

Final excess was based on Government sanction towards construction of Residential Quarters for Forest Guards and Watcher by Tamil Nadu Afforestation Project (Phase II) funded by Japan Bank for International Co-operation for which no budget provision has been made.

(ii) 4406.01.102.II.JO. Raising of shelter belts in Coastal areas as protective shield against Tsunami-				
O.	6,48.00			
R.	- 6,48.00	..	34.61	+ 34.61

Withdrawal of entire provision by reappropriation in February 2006 was due to non-implementation of the scheme under Emergency Tsunami Reconstruction Project with assistance from World Bank.

Reasons for the final excess have not been communicated (June 2006).

(iii) 4406.01.070.II.JE. Maintenance of Forests- Grants-in-aid recommended by the 12th Finance Commission-				
S.	6,00.00			
R.	- 6.00.00	..	..	..

Provision obtained through supplementary grant in October 2005 was towards maintenance of Forests with the 12th Finance Commission grant.

Withdrawal of entire provision by reappropriation in February and March 2006 was due to restriction of expenditure.

Grant No. 14 - Environment and Forests Department - *contd.*

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
(iv) 4406.01.800.VI.UA. Integrated Forest Protection-				
O.	4,85.00			
R.	- 2,85.38	1,99.62	1,95.34	- 4.28

Withdrawal of provision by reappropriation in February and March 2006 was due to actual sanction based on Government of India release.

Reasons for the final saving have not been communicated (June 2006).

5. Excess in the grant occurred under-

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
(i) 4406.01.101.II.QA. Raising Mangrove Plantation under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Forest-				
S.	1,00.01			
R.	7,57.96	8,57.97	8,18.94	- 39.03

Provision obtained through supplementary grant in October 2005 was towards works taken up under Emergency Tsunami Reconstruction Project (ETRP) with World Bank assistance and token provision obtained through supplementary grant in February 2006 was towards raising Mangrove Plantation under Emergency Tsunami Reconstruction Project with assistance from World Bank.

Enhancement of provision by reappropriation in February and March 2006 was due to latest actual requirement covered by sanction.

Reasons for the final saving have not been communicated (June 2006).

Head		Total grant	Actual expenditure	Excess + Saving -
(ii) 4406.01.070.II.JA. Communication and Buildings-				
O.	1,40.00			
S.	0.01			
R.	2,76.11	4,16.12	4,48.58	+ 32.46
(iii) 4406.01.070.II.JB. Construction of Buildings-				
O.	24.00			
S.	0.01			
R.	22.12	46.13	45.46	- 0.67

Grant No. 14 - Environment and Forests Department - *contd.*

Provision obtained through supplementary grant in February 2006 under items (ii) and (iii) was towards Major works.

Enhancement of provision by reappropriation in February 2006 under item (ii) and in March 2006 under item (iii) was due to latest actual requirement covered by sanction.

Reasons for the final excess under item (ii) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(iv)	4406.01.102.II.PC. Tamil Nadu Afforestation Project funded by Overseas Economic Co-operation Fund-				
	S.	0.01			
	R.	2,15.18	2,15.19	2,15.67	+ 0.48

Token provision obtained through supplementary grant in February 2006 was towards Tamil Nadu Afforestation Project.

Enhancement of provision by reappropriation in February 2006 was due to latest actual requirement covered by sanction.

(v)	4406.01.800.II.JM. Erecting Solar Fence to protect the Farm Land from the Wild Animals-				
	S.	0.01			
	R.	99.99	1,00.00	99.97	- 0.03

Token provision obtained through supplementary grant in February 2006 was towards erection of solar fencing to prevent entering of wild animals into crop lands for two years.

Enhancement of provision by reappropriation in February 2006 was due to latest actual requirement covered by sanction.

(vi)	4406.01.800.II.JL. Joint Forest Management with loan assistance from National Bank for Agricultural and Rural Development (NABARD)-				
	O.	60.27			
	S.	0.01			
	R.	35.86	96.14	96.14	..

Grant No. 14 - Environment and Forests Department - *contd.*

Token provision obtained through supplementary grant in February 2006 was towards Joint Forest Management with loan assistance from National Bank for Agriculture and Rural Development.

Enhancement of provision by reappropriation in February 2006 was due to latest actual requirement covered by sanction.

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(vii)	4406.02.110.III.SE. Conservation and Management of Mangroves.				
	O.	1,00.00			
	S.	0.01			
	R.	23.25	1,23.26	1,50.88	+ 27.62
(viii)	4406.02.110.III.SA. Tiger Reserve Scheme-				
	O.	87.00			
	S.	0.01			
	R.	98.88	1,85.89	1,23.28	- 62.61
(ix)	4551.60.106.III.SA. Action Plan for Nilgiris Biosphere Reserve-				
	O.	10.00			
	S.	0.01			
	R.	23.56	33.57	46.03	+ 12.46

Token provision obtained through supplementary grant in February 2006 under items (vii) to (ix) was towards Major works.

Enhancement of provision by reappropriation in February and March 2006 under item (vii) to(ix) was due to actual sanction based on Government of India release.

Reasons for the final excess under items (vii) and (ix) and for the final saving under item (viii) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(x)	4406.02.110.III.SL. Scheme for Development of Indira Gandhi Wild Life Sanctuary-				
	O.	13.84			
	R.	16.16	30.00	30.00	. .

Grant No. 14 - Environment and Forests Department - *concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xi)	4406.02.110.III.SD. Project Elephant- Anamalai and Mudumalai-				
	O.	1,00.00			
	R.	13.17	1,13.17	1,11.83	- 1.34

Additional provision by reappropriation in February 2006 under items (x) and (xi) was due to actual sanction based on Government of India release.

6. *Forest Development Fund -*

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The fund is fed with the entire receipts of the compensatory afforestation from user agencies under the Head '0406.01.800', any contribution from the Central Government, any donation from any other sources and 5 *per cent* of the sale proceeds of the pulpwood trees other than sandalwood.

An amount of Rs 3,76.79 lakh was credited to the fund during the year by debit to this grant.

The expenditure on the objective of the Fund is initially debited to the Major Head '2406. Forestry and Wild life' in this grant and subsequently transferred to the Fund before the closing of the accounting year. The actual expenditure met out of the Fund during the year was Rs 72.30 lakh. The balance at the credit of the Fund on 31st March 2006 was Rs 14,30.77* lakh.

The transactions of the Fund are included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2005-06.

* Differs from Statement No.16 of Finance Accounts 2005-06 (Rs 14,80.37 lakh) by Rs 49.60 lakh which is under examination.

			Treasury	**Month**	**Receipts**
1.	Credit	1994-95	. .	. .	0.10
2.	Credit	2005-06	Salem	5/2005	49.50
					49.60

Grant No. 15 - Finance Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2047. Other Fiscal Services
2052. Secretariat - General Services
2054. Treasury and Accounts Administration
2059. Public Works
2070. Other Administrative Services
2075. Miscellaneous General Services
2216. Housing
2230. Labour and Employment
2235. Social Security and Welfare
2425. Co-operation
3454. Census Surveys and Statistics
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted

Original	3,93,92,54			
Supplementary	1,00,58,43	4,94,50,97	4,71,09,30	- 23,41,67
Amount surrendered during the year				16,18,55

Charged

Original	*1*			
Supplementary	. .	*1*	. .	*- 1*
Amount surrendered during the year				*Nil*

CAPITAL

4217. Capital Outlay on Urban Development

Voted

Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				Nil

Grant No. 15 - Finance Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(*In Thousands of Rupees*)		

LOANS

6075. Loans for Miscellaneous General Services
7610. Loans to Government Servants etc.

Voted

Original	18,27,04			
Supplementary	2	18,27,06	12,56,52	- 5,70,54
Amount surrendered during the year				1,25,06

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to Rs 23,41.67 lakh, Rs 16,18.55 lakh only was surrendered during the year.

2. In view of the saving of Rs 23,41.67 lakh, supplementary grant of Rs 1,00,58.43 lakh obtained during October 2005 and February 2006 proved excessive.

LOANS

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 5,70.54 lakh, Rs 1,25.06 lakh only was surrendered during the year.

2. Saving in the grant worked out to 31.23 *per cent.*

Grant No. 15 - Finance Department - *contd.*

3. Saving in the grant occurred mainly under-

	Head		Total grant	Actual expenditure	Excess + Saving-
				(in lakh of rupees)	
(i)	7610.00.800.I.AB. Other advances - Controlled by the Commissioner of Treasuries and Accounts -				
	O.	13,82.03			
	R.	0.01	13,82.04	9,91.11	- 3,90.93

Enhancement of provision by reappropriation in February 2006 was due to actual requirement towards loans to Government servants for purchase of calculators.

Reasons for the final saving have not been communicated (June 2006).

(ii)	7610.00.800.I.AC. Marriage Advance - Controlled by the Secretary to Government, Finance Department-				
	O.	2,00.00			
	R.	- 71.56	1,28.44	84.00	- 44.44

Withdrawal of provision by reappropriation in February 2006 was mainly due to actual requirement towards marriage advance to Government employees.

Reasons for the final saving have not been communicated (June 2006).

(iii)	7610.00.202.I.AA. Loans to Government Servants for Purchase of Motor Conveyances -				
	O.	1,10.00			
	S.	0.02			
	R.	- 20.02	90.00	82.10	- 7.90

Token provision through supplementary grant in February 2006 was towards payment of loan for Motor Car Advances to officers other than All India Services and also towards loans to employees for purchase of two wheelers.

Withdrawal of provision by reappropriation in March 2006 was mainly due to actual requirement towards loans and advance for the purchase of two wheelers.

Reasons for the final saving have not been communicated (June 2006).

	Head	Total grant	Actual expenditure	Excess + Saving-
		(in lakh of rupees)		
(iv)	7610.00.202.I.AG. Loans for Purchase of Motor Conveyances under Personal Car For Official Use Scheme (PCOUS) -			
	O. 25.00			
	R. - 24.99	0.01	. .	- 0.01

Specific reasons for withdrawal of provision by reappropriation in February 2006 have not been communicated (June 2006).

4. *Tamil Nadu Special Welfare Fund -*

The Fund was created by Government in March 1970, from out of the revenues representing the net proceeds of the sale of Tamil Nadu Raffle tickets credited under the head '0075 - Miscellaneous General Services'. The Fund is meant for meeting the expenditure towards certain special welfare programmes in rural areas envisaged for the purpose, such as water supply scheme, providing of house sites for Adi-Dravidars,etc, and sanction of certain grants-in-aid to "Tamil Nadu Ex-Service Personnel Benevolent Fund". The credit to the Tamil Nadu Special Welfare Fund is afforded by debit to the Major Head, "2075 - Miscellaneous General Services" in this grant. While expenditure relating to the sanction of grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund" is initially accounted for under the Major Head "2235-Social Security and Welfare" coming under this grant, the expenditure on the other objects of the schemes are classified against the relevant Major Heads 2215,2217 and 2225 under the grants concerned (viz) Grant No. 25 and Grant No. 4 etc.

From December 1980, the entire net proceeds of the first draw held in the month of December and seventy five percent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major Head " 2075-Miscellaneous General Services"in this grant.

However, with effect from December 1981, in cases of more than one draw being held in the month of December, the entire accretions for the Fund representing the net sale proceeds of the first draw is being earmarked for being exclusively sanctioned as grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund".

Government of Tamil Nadu has banned the raffle scheme with effect from 8.1.2003. As such, no adjustment has been made during this year towards contribution to the fund by debit to this grant and for meeting expenditure on the earmarked activities.

The balance at the credit of the Fund as on 31 March 2006 was Rs 31,22.11 lakh.*

The transactions of the Fund stand included under "8229 Development and Welfare Funds - 200. Other Development and Welfare Funds" an account of which is given in Statement No.16 of Finance Accounts 2005-06.

5. *Guarantee Redemption Fund -*

Guarantee Redemption Fund was constituted by Government in March 2003 vide G.O.No.102, Finance (Loans and Advances Cell) Department dated 31.3.2003 from out of the revenues representing the 'Guarantee Fees collected' and credited under the Revenue Receipt Head "0075. Miscellaneous general Services" as well as from out of the Government Contributions. The fund is meant for meeting the expenditure incurred towards discharging the 'Guarantees invoked'. The credit to the Fund is afforded by debit to the Major Head "2075. Miscellaneous General Services". The expenditure relating to the 'Relief on account of Guarantees invoked' will initially be accounted for under the relevant functional Major Head whenever the liability to Government on this account is identifiable with the function concerned or under the Major Head "2075. Miscellaneous General Services" whenever such commitment is of a general nature.

An amount of Rs 74,00.00 lakh has been credited to the fund during 2005-06 by debit to this grant. The expenditure met from the Guarantee Redemption fund during the year are as detailed below:

Sl. No.	Name of the Public Sector Undertaking / Co-op. Institution for which the amount has been sanctioned	Amount sanctioned from the Loan/Grant Head of Account	Total Amount (Rupees)
1.	Tamil Nadu Agro Engineering Service Co-operative Federation Limited (AGROFED)	6401.00.190.I.AJ	74,00,000
2.	Dharmapuri District Co-operative Spinning Mills Limited	6851.00.103.I.AI	10,25,70,000
3.	Co-operative Sugar Mills	6425.00.108.I.BO	49,88,67,000
4.	Tamil Nadu Sugar Corporation Limited	6860.04.190.I.AB	7,09,65,000
	Total	**Loan**	**67,98,02,000**

A sum of Rs 67,98.02 lakh has been met from the fund during the year debiting the Fund Account and crediting "8680.Miscellaneous Government Accounts - 101. Ledger Balance Adjustment Account" since these Guarantee liabilities are released as loan assistance.

The balance at the credit of the Fund as on 31.03.2006 was Rs 12,51.61 lakh.

The transactions of the fund stand included under "8235. General and other Reserve Funds-117. Guarantee Redemption Fund -AA- Guarantee Redemption Fund", an account of which is given in Statement No.16 of the Finance Accounts 2005-06.

Grant No. 15 - Finance Department - *contd.*

6. *Tamil Nadu State Renewal Fund-*

The Tamil Nadu State Renewal Fund was constituted by Government in April, 1998. The contribution to the Fund are by debit to this Grant under the Major Head "2230. Labour and Employment". The fund is meant for meeting the expenditure incurred towards implementation of voluntary Retirement Scheme in the Public Sector Undertakings/Boards/Corporations/Co-operative Institutions.

The expenditure on the earmarked activities shall initially be debited under the concerned functional Revenue/Capital/Loan Major Heads under the relevant grants. The repayment of the loan assistance shall be credited to the same loan head scrupulously for watching the recoveries.

Where the expenditure is in the form of loan, the fact of its being met from the fund has to be exhibited in the books through an accounting adjustment debiting the Fund account and crediting "8680.00.Miscellaneous Government Accounts-101.Ledger Balance Adjustment Account".

In the event of the earmarked expenditure being treated as one of Revenue or Capital nature, the above adjustment of such expenditure being met from the fund will be by way of debiting the Fund account and crediting the concerned Revenue/Capital heads under which the expenditure was initially incurred.

An amount of Rs 40,00.00 lakh has been credited to the fund during 2005-06 by debit to this grant. The various expenditure incurred as earmarked activities relating to the Fund for the financial year 2005-06 are detailed below:

Sl.No.	Name of the PSU/Co-op.Institution for which the amount has been sanctioned	Amount sanctioned from the Loan Head of Account	Total amount (Rupees)
1.	The Tamil Nadu Handloom Weavers' Co-operative Society Limited (Co-optex)	6851.00.103.I.AK	3,39,83,503
2.	The Tamil Nadu Handloom Weavers' Co-operative Society Limited (Co-optex)	6851.00.103.I.AK	11,55,00,000
3.	Tamil Nadu Agro Engineering and Services Co-operative Federation Limited	6401.00.190.I.AI	15,60,25,000
4.	The Tamil Nadu Cements Corporation Limited	6854.01.190.I.AA	2,87,00,000
		TOTAL	**33,42,08,503**

Grant No. 15 - Finance Department - *concld.*

A sum of Rs 33,42.09 lakh has been met from the Fund during the year debiting the Fund Account and crediting "8680-Miscellaneous Government Accounts -101.Ledger Balance Adjustment Account", since the commitment is in the form of loan assistance.

The balance at the credit of the fund as on 31.3.2006 was Rs 52,82.94 lakh*.

The transactions of the fund stand included under "8229.00.Development and Welfare Funds-200.Other Development and Welfare Funds" an account of which is given in Statement No.16 of the Finance Accounts 2005-06.

* Differs from Statement No.16 of Finance Accounts 2005-06 (Rs 50,07.94 lakh) by Rs 2,75.00 lakh which is under examination.

	Treasury	Month	Receipts Rs
1. Credit: Rs 15,62,21,177	PAO(East)	7/2004	1,00,00,000
		10/2004	2,00,00,000
		1/2005	2,00,00,000
		2/2005	1,500
	Coimbatore	9/2005	15,37,177
	Kamaraj	8/2005	1,700
		9/2005	1,900
		10/2005	1,900
	PAO(East)	4/2005	2,00,00,000
		7/2005	5,15,00,000
		10/2005	2,73,00,000
	PAO(North)	7/2005	58,77,000
			15,62,21,177
			Charges Rs
2. Debit: Rs 18,37,21,568	PAO(East)	4/2004	8,30,00,000
		7/2004	27,21,568
	PAO(Secretariat)	1/2004	2,90,00,000
		2/2004	6,50,00,000
		3/2004	40,00,000
			18,37,21,568

3. Net: Rs 2,75,00,391

Grant No. 16 - Handlooms, Handicrafts, Textiles and Khadi
Department - Handlooms and Textiles

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	

REVENUE

2235. Social Security and Welfare
2851. Village and Small Industries
3451. Secretariat - Economic Services

Voted				
Original	3,12,38,05			
Supplementary	1,48,12,95	4,60,51,00	4,43,82,70	- 16,68,30
Amount surrendered during the year				16,64,93
Charged				
Original	*1*			
Supplementary	..	*1*	..	*- 1*
Amount surrendered during the year				*1*

CAPITAL

4851. Capital Outlay on Village and Small Industries

Voted				
Original	..			
Supplementary	8,00,00	8,00,00	8,00,00	..
Amount surrendered during the year				Nil

Grant No. 16 - Handlooms, Handicrafts, Textiles and Khadi Department - Handlooms and Textiles- *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6851. Loans for Village and Small Industries
6860. Loans for Consumer Industries

Voted

Original	40,00			
Supplementary	48,44,07	48,84,07	45,55,52	- 3,28,55
Amount surrendered during the year				3,28,55

REVENUE

Note-

Though the ultimate saving in the voted grant worked out to Rs 16,68.30 lakh, Rs 16,64.93 lakh only was surrendered during the year.

Grant No. 17 - Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2551. Hill Areas				
2851. Village and Small Industries				
Voted				
Original	61,45,71			
Supplementary	1,24,12	62,69,83	56,82,09	- 5,87,74
Amount surrendered during the year				6,01,26
Charged				
Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				1

REVENUE

Notes-

1. As the ultimate saving in the voted grant worked out to Rs 5,87.74 lakh only, surrender of Rs 6,01.26 lakh during the year proved injudicious.

2. The saving in the voted grant worked out to 9.37 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 17 - Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts-*contd.*

4. Saving occurred in the voted grant mainly under-

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	2851.00.105.I.AK. Grants to Tamil Nadu Khadi and Village Industries Fund-				
	O.	3,60.10			
	S.	0.01			
	R.	- 3,60.11	..	..	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards one time settlement of pension arrears for the employees of Khadi Board, who retired on superannuation. But since the Government order could not be issued before 31.03.2006 due to administrative reasons, the entire provision was withdrawn through reappropriation in March 2006.

(ii)	2851.00.105.I.AB Grants to Tamil Nadu Khadi and Village Board towards the payment of Audit Fees-				
	O.	3,31.00			
	R.	- 1,33.58	1,97.42	1,97.42	..

Withdrawal of provision by reappropriation in March 2006 was due to non-compliance of audit certificate required for claiming the amount.

5. Excess in the voted grant occurred mainly under-

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
2851.00.105.I.AJ. Grants for Development of Khadi-				
O.	17,00.00			
S.	21.96			
R.	35.56	17,57.52	17,57.52	..

Provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were due to increase in Net cost grant to Khadi Board to meet various commitments.

Grant No. 17 - Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts-*concld.*

6. *Sericulture Development and Price Stabilisation Fund -*

The Sericulture Development and Price Stabilisation Fund, has been brought within the fold of the Public Account from the year 2000-01 from the private bank accounts and the Fund was created afresh in the regular manner. The sanction for the creation of the Fund, in accordance with the manual provision, has been issued in G.O. No.149 dated 11.9.2000.

The fund is fed with an amount equivalent to the revenue realised under the head '0851.Village and Small Industries -107.Sericulture Industries' representing the 'Market fee collection from buyers and sellers in cocoon market and silk exchange' by debit to this grant.

The object of the Fund is to meet the expenditure on "Assistance towards Research, Publicity etc. for TANSILK Cocoon Markets Co-operative Societies etc." which is initially incurred under the major head "2851. Village and Small Industries" in this grant.

This expenditure is subsequently transferred to the Fund before the closure of the accounts of the year. An amount of Rs 81.23 lakh has been credited to the Fund during 2005-06 by debit to this grant. An expenditure of Rs 75.00 lakh on the earmarked objects has been met out of the Fund during 2004-05.

The balance at the credit of the Fund on 31st March 2006 was Rs 5,14.60 lakh.*

The transactions of the Fund are included under "8229. Development and Welfare Funds-200.Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2005-06.

* Differs from statement of 16 of Finance account by Rs 0.02 lakh due to rounding of figures, which is under examination.

Grant No. 18 - Health and Family Welfare Department

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		
REVENUE					
2012. President, Vice President / Governor, Administrator of Union Territories					
2059. Public Works					
2202. General Edcation					
2210. Medical and Public Health					
2211. Family Welfare					
2215. Water Supply and Sanitation					
2235. Social Security and Welfare					
2251. Secretariat - Social Services					
2551. Hill Areas					
Voted					
Original	14,57,50,20				
Supplementary	38,14,58		14,95,64,78	13,98,84,51	- 96,80,27
Amount surrendered during the year					74,38,27
Charged					
Original	*20,34*				
Supplementary	*8,84*		*29,18*	*28,61*	*- 57*
Amount surrendered during the year					*1,42*

Grant No. 18 - Health and Family Welfare Department- *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(*In Thousands of Rupees*)		
CAPITAL					
4210. Capital Outlay on Medical and Public Health					
4211. Capital Outlay on Family Welfare					
Voted					
Original	1,94,53,92				
Supplementary	1,04,01		1,95,57,93	87,87,23	- 1,07,70,70
Amount surrendered during the year					1,07,51,92

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 96,80.27 lakh, an amont of Rs 74,38.27 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 6.47 *per cent.*

3. As the ultimate saving in the charged appropriation worked out to Rs 0.57 lakh only, surrender of Rs 1.42 lakh during the year proved injudicious.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred mainly under -

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)		
(i)(a)	2210.03.103.I.BI. Primary Health Centres -					
	O.	1,26,97.08				
	S.	0.01				
	R.	- 19,58.83		1,07,38.26	1,03,00.63	- 4,37.63

Grant No. 18 - Health and Family Welfare Department- *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(b) 2210.06.101.II.JZ. Malaria Control -				
O.	49,50.63			
S.	0.01			
R.	- 12,87.14	36,63.50	37,03.11	+ 39.61

Token provision obtained through supplementary grant in February 2006 was towards payment of electricity charges due to installation of sophisticated equipments like CT scan and provision of AC facilities to Mortuary Ward and operation theatres in Primary Health Centres under item (a) and fuel charges under item (b).

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) was mainly due to non-filling up of vacant posts. The decrease was partly offset by increase under item (a) due to merger of 50 *per cent* dearness allowance with pay.

The final saving under item (a) was due to the fact that the posts of para medical staff were kept vacant.

Reasons for the final excess under item (b) have not been communicated (June 2006).

(ii)(a) 2211.00.003.III.SJ. Behaviour Change Communication, Training, Health Management Information System support to Medical Colleges in Reproductive Child Health - Phase II -				
O.	11,70.45			
R.	- 11,65.85	4.60	4.70	+ 0.10
(b) 2211.00.102.III.SB. Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations -				
O.	12,50.00			
R.	- 7,58.10	4,91.90	4,91.90	..

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(c)	2210.80.004.II.PA. Building Capacity to strengthen Health Management Information System -				
	O.	6,58.91			
	R.	- 6,56.44	2.47	2.47	. .
(d)	2211.00.800.III.SA. Infrastructure Strengthening Bio-Medical Waste, Project Management Units in Reproductive Child Health-Phase II -				
	O.	11,55.86			
	R.	- 10,93.38	62.48	63.00	+ 0.52

Withdrawal of provision by reappropriation in February and March 2006 was due to implementation of strict economy measures and lesser requirement towards machinery and equipment under item (a), lesser requirement towards grants-in-aid under item (b), non-utilisation of funds based on actual requirement and lesser requirement for advertisement charges under item (c) and non-filling up of vacant posts and latest assessment of actual requirement under item (d).

(iii)	2211.00.109.III.SA. Outreach Reproductive Child Health, Reproductive Tract Infection /Sexual Transmital Infection clinics in Reproductive Child Health-Phase II -				
	O.	13,02.95			
	S.	0.02			
	R.	- 9,53.90	3,49.07	3,49.07	. .

Token provision obtained through supplementary grant in February 2006 was towards purchase of 79 Ultra Scanners under World Bank Assistance and stores and equipments to the Government hospitals.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-utilisation of funds, lesser requirements towards Petroleum, Oil and Lubricants and advertisement charges.

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(iv)(a)	2210.03.103.II.KQ. Primary Health Care under Pradhan Mantri's Gramodaya Yojana -				
	O.	6,40.14			
	R.	- 6,40.14	. .	. .	. .
(b)	2210.80.004.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Building Capacity to strengthen Health management Information System -				
	O.	6,03.31			
	R.	- 6,03.31	. .	. .	. .

Withdrawal of provision by reappropriation in February 2006 was due to latest assessment of actual requirement and adoption of strict economy measures under item (a) and non-utilisation of funds under item (b).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(v)	2210.01.110.II.PA. Rationalisation of Secondary Care Facilities under Health System Project -				
	O.	5,98.72			
	R.	- 5,95.85	2.87	2.17	- 0.70

Withdrawal of provision by reappropriation in February and March 2006 was due to non-utilisation of funds and lesser requirment towards miscellaneous expenditure, advertising charges and grants-in-aid.

	Head		Total grant	Actual expenditure	Excess+ Saving-
(vi)	2211.00.103.II.PA. New Initiative on Infant, Child, Mother Morbidity and Mortality -				
	O.	5,49.73			
	R.	- 5,32.37	17.36	16.63	- 0.73

Withdrawal of provision by reappropriation in March 2006 was due to non-utilisation of funds and latest assessment of actual requirements.

	Head		Total grant	Actual expenditure	Excess+ Saving-
(vii)(a)	2210.01.001.II.PA. Health Systems Project - Management Unit -				
	O.	5,51.82			
	S.	0.02			
	R.	- 5,15.21	36.63	39.86	+ 3.23

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(b)	2210.01.110.I.AB. Taluk Headquarters Hospitals -				
	O.	74,30.56			
	S.	0.02			
	R.	- 4,65.32	69,65.26	69,82.00	+ 16.74

Token provision obtained through supplementary grant in February 2006 was towards implementation of Tamil Nadu Health Systems Project with assistance of World Bank under item (a) and payment of electricity charges due to installation of sophisticated equipments like CT scan, provision of AC facilities to the mortuary ward and operation theatres and purchase of stores and equipments to the Government Hospitals and Primary Health Centres under item (b).

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up of vacant posts and latest assessment of actual requirements, adoption of strict economy measures under items (a) and (b) and latest assessment of actual requirements towards petroleum, oil and lubricants under item (a).

Reasons for the final excess under items (a) and (b) have not been communicated (June 2006).

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(viii)	2210.04.104.III.SH. Setting up of Indian System of Medicine and Homeopathy wings in District Allopathy Hospitals-				
	O.	4,70.01			
	R.	- 4,68.38	1.63	0.10	- 1.53

Withdrawal of provision by reappropriation in March 2006 was due to actual and lesser requirement towards maintenance of hospital buildings and machinery and equipments.

Reasons for the final saving have not been communicated (June 2006).

(ix)(a)	2210.05.105.I.AL. Improvements to Medical Colleges -				
	O.	30,26.14			
	R.	- 3,77.93	26,48.21	25,64.11	- 84.10
(b)	2210.06.101.I.AG. Leprosy Control-controlled by Director of Medical and Rural Health Services -				
	O.	8,52.22			
	R.	- 1,26.35	7,25.87	6,39.15	- 86.72

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(c)	2210.06.101.II.JY. Mobile Health and Speciality Camp under Prime Minister's Gramodaya Yojana (PMGY) Scheme -				
	O.	4,02.06			
	R.	- 4,02.06	. .	. .	. .
(d)	2210.05.200.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Safe disposal of Bio-Medical Waste -				
	O.	3,12.29			
	R.	- 2,99.65	12.64	12.64	. .

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up of vacant posts and lesser requirement towards scholarship and stipends under items (a) and (b), latest assessment of actual requirement under items (c) and (d), lesser requirement towards petroleum, oil and lubricants and advertisement charges under item (c) and lesser requirement towards machinery and equipments under item (d).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(x)(a)	2210.05.105.I.AA. Chennai Medical College -				
	O.	21,13.92			
	S.	0.01			
	R.	- 3,19.21	17,94.72	16,91.53	- 1,03.19
(b)	2210.01.110.I.AW. Improvements to Teaching Hospitals -				
	O.	61,36.88			
	S.	0.03			
	R.	- 1,96.67	59,40.24	57,22.80	- 2,17.44
(c)	2210.04.104.III.SI. Establishment of Speciality Clinic of Indian System of Medicine and Homoeopathy in Taluk Hospitals -				
	O.	13,08.01			
	S.	0.02			
	R.	- 2,83.47	10,24.56	10,15.52	- 9.04

Token provision obtained through supplementary grant in February 2006 was towards payment to contract labourers appointed by outsourcing and payment of remuneration to the contract employees in Government Hospitals and Primary Health Centres under items (a) and (b), payment of wages to the teachers in Hospitals and payment of scholarship and stipends to the students under item (b) and purchase of Cardiac caterisation Machine with all acessories to Government Madurai Medical College/Government Rajaji Hospital, Madurai, purchase of linear accelerator to the Government Arignar Anna Memorial Cancer Hospital, Karapettai, Kancheepuram, amount required towards the implementation of Electronic Delivery System at OP department in Government General Hospital, Chennai, purchase of 79 Ultra Scanners under World Bank Assistance and for implementation of family welfare schemes towards compensation for loss of wages for undergoing sterilisation under item (c).

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up of vacant posts and latest assessment of actual requirement under items (a) and (b), actual requirement of rent under item (a) and lesser requirment towards machinery and equipment under item (c).

The decrease was partly offset by increase due to payment of pleader fee, remuneration to various categories under contract appointment and outsourcing under items (a) and (b), payment of stipends, scholarship to students admitted in the professional cources, payment of wages to contract labourers due to outsourcing under item (b) and purchase of medical equipment to medical colleges and other institutions under Tamil Nadu Health System Project, increase in supply of medicines to Hospitals and Primary Health Centres through Tamil Nadu Medical Services Corporation, local purchases made by the hospitals and maintenance of buildings under Health Department under item (c).

Reasons for the final saving under items (a),(b) and (c) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(xi)(a)	2210.06.796.II.PA. Tribal Health under Health System Project -				
	O. R.	2,39.14 -2,37.74	1.40	1.40	..
(b)	2210.01.110.I.AO. Institute of Child Health and Hospital for Children, Chennai -				
	O. R.	10,00.25 -37.28	9,62.97	8,26.94	-1,36.03
(c)	2210.04.104.I.AA. Siddha Wings in Primary Health Centres -				
	O. R.	12,76.16 -2,05.49	10,70.67	11,04.66	+33.99

Grant No. 18 - Health and Family Welfare Department- *contd.*

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
(d) 2210.06.107.I.AD. Public Health Laboratory, King Institute at Guindy -				
O.	6,30.73			
R.	- 1,57.00	4,73.73	4,71.05	- 2.68
(e) 2210.01.110.I.AL. Government Kasturba Gandhi Hospital for Women and Children, Chennai -				
O.	6,60.62			
R.	- 1,43.87	5,16.75	5,25.73	+ 8.98
(f) 2211.00.001.III.SB. District Family Welfare Bureau -				
O.	6,46.56			
R.	- 1,20.87	5,25.69	5,34.82	+ 9.13
(g) 2210.06.003.II.PA. Training and Capacity Building under Health Systems Project -				
O.	2,55.18			
R.	- 2,11.69	43.49	39.93	- 3.56
(h) 2210.06.113.II.PA. Health Awareness under Health Systems Project -				
O.	1,69.36			
R.	-1,68.96	0.40	0.40	..
(i) 2210.05.104.III.SC. Government Siddha Medical Colleges -				
O.	1,62.28			
R.	-1,62.28	..	..	..
(j) 2211.00.105.III.SC. Assistance to Local bodies and Voluntary Health Institutions for Tubectomy -				
O.	4,88.07			
R.	- 1,56.74	3,31.33	3,33.03	+ 1.70

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess+ Saving-
(k)	2210.05.200.II.PA. Safe disposal of Bio-Medical Waste under Health Systems Project -				
	O.	1,03.88			
	R.	- 1,00.43	3.45	4.06	+ 0.61
(l)	2210.01.001.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Project Management Unit -				
	O.	1,75.00			
	R.	- 1,31.49	43.51	43.51	. .
(m)	2210.05.001.III.SA. Strengthening of Government Pharmacy Assistance to Tampcol -				
	O.	1,00.00			
	R.	- 1,00.00	. .	. .	. .
(n)	2210.05.104.II.JQ. Setting up of the National Institute of Siddha -				
	O.	1,00.00			
	R.	-1,00.00	. .	. .	. .

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up of vacant posts and latest assessment of actual requirement under items (a), (b),(c),(d),(e) and (f), latest assessment of actual requirement under items (c), (g), (h), (i), (j) and (k), non-utilisation of funds under items (a), (h) and (l), adoption of strict economy measures under items (g), (i) and (k) and lesser requirements towards (i) grants-in-aid under items (a), (m) and (n), (ii) miscellaneous expenditure under item (a), (iii) advertisement charges under items (a), (h), (l) and (k), (iv) machinery and equipment under item (i) and (v) wages under item (b).

The decrease was partly offset by increase due to (i) merger of 50 *per cent* of dearness allowance with pay under item (b), (ii)purchase of new computers and accessories under item (l) and (iii) purchase of medical equipments to the medical colleges and also other institutions under Tamil Nadu Health System Project under item (l).

Final excess under item (c) was due to actual expenditure incurred by the field level officers after finalisation of FMA for the year.

Reasons for the final saving under items (b),(d) and (g) and for the final excess under items (e),(f),(j) and (k) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xii)(a)	2210.05.105.I.AD. Madurai Medical College, Madurai -				
	O.	11,43.97			
	S.	0.01			
	R.	- 1,76.71	9,67.27	9,33.80	- 33.47
(b)	2210.01.110.I.AK. Government Stanley Hospital, Chennai -				
	O.	15,66.43			
	S.	0.04			
	R.	- 76.70	14,89.77	13,56.55	- 1,33.22
(c)	2210.05.105.I.AB. Stanley Medical College, Chennai -				
	O.	8,82.77			
	S.	0.01			
	R.	- 1,53.78	7,29.00	7,52.51	+ 23.51
(d)	2210.05.105.I.AC. Kilpauk Medical College, Chennai -				
	O.	7,84.13			
	S.	0.01			
	R.	- 32.43	7,51.71	6,58.98	- 92.73
(e)	2210.05.105.I.AE. Chengalpattu Medical College, Chengalpattu -				
	O.	4,74.55			
	S.	0.01			
	R.	- 1,07.55	3.67.01	3,59.34	- 7.67
(f)	2210.01.110.I.AA. District Headquarters Hospitals -				
	O.	55,94.69			
	S.	0.01			
	R.	- 1,22.72	54,71.98	54,80.18	+ 8.20
(g)	2210.01.110.I.AM. Government Hospital for Women and Children, Chennai -				
	O.	6,64.75			
	S.	0.01			
	R.	- 99.21	5,65.55	5,52.43	- 13.12

Grant No. 18 - Health and Family Welfare Department- *contd.*

Head			Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(h)	2210.01.110.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Secondary Care Facilities -				
	O.	8,16.60			
	S.	0.03			
	R.	- 1,22.84	6,93.79	6,93.79	..

Token provision obtained through supplementary grant in February 2006 was towards (i) payment to contract labourers appointed by outsourcing and remuneration the contract-employees in Government Hospitals and Primary Health Centres under items (a), (c),(d) and (e), (ii) payment of property tax to the Government Hospitals and procurement of linen and mattresses under item (b) and purchase of Stores and Equipments to the Government Hospitals and Primary Health Centres and increase in the procurement of dietary articles under item (b) and (f), (iii) purchase of ambulance and furniture and implementation of Tamil Nadu Health System Project with assistance of World Bank under item (h) and (v) payment of water charges to the Government Hospital for women and children, Chennai and Kilpauk Medical College Hospital, Chennai under item (g).

Withdrawal of provision by reappropriation in February and March 2006 was due to (i) non-filling up of vacant posts and latest assessment of actual requirements under items (a), (b), (c), (d), (e) and (f), (ii) latest assessment of actual requirement under items (b), (e) and (f) , (iii) adoption of strict economy measures under items (b) and (f) and (iv) lesser requirement towards machinery and equipments under items (b) and (h) and towards wages under item (f).

The decrease was partly offset by increase due to (i) enhanced requirements made in respect of salaries under items (c) and (f), (ii) additional requirement on consumables and surgical items under DME, DMRHS, DPH and PM and Indian Medicine and Homoeopathy under iems (b) and (f), (iii) payment of arrears of rent, property tax and water charges under item (b), (iv) enhanced rate of dietary articles and increase in the number of in-patients under items (b) and (g), (v) purchase of clothes, tentage and stores and to settle pending bills under iem (b), (vi) office expenses towards opening up of new medical colleges and settlement of pending bills under items (h) and (f), (vii) purchase of new vehicles under Tamil Nadu Health System Project Schemes in Medical College Hospitals under item (h), (viii) opening of new Colleges, new Ayurvedha College at Nagercoil and enhanced requirement made in respect of salaries under item (f), (ix) payment of water charges under item (g) and (x) remuneration paid to the various catogories under contract appointment and outsourcing under items (d) and (e).

Reasons for the final saving under items (a),(b),(d),(e) and (g) and for the final excess under items (c) and (f) have not been communicated (June 2006).

(xiii)	2211.00.101.III.SC. Sub-Centres -				
	O.	1,01,58.87			
	S.	0.01			
	R.	1,38.12	1,02,97.00	99,64.58	- 3,32.42

Grant No. 18 - Health and Family Welfare Department- *contd.*

Token provision obtained through supplementary grant in October 2005 was towards contingency expenditure in respect of 8682 Health Sub-Centres under the control of Director of Public Health and Preventive Medicine at the enhanced rate from Rs. 500/- to Rs. 2000/- per annum.

Enhancement of provision by reappropriation in March 2006 was towards enhanced requirement made in respect of salaries, merger of 50 *per cent* dearness allowance with pay and office expenses towards opening up of new medical colleges and settlement of pending bills. The increase was partly offset by decrease due to non-filling up of vacant posts and latest assessment of actual requirement.

Final saving was due to unutilized funds towards other contingencies and electricity charges in the absence of bills and vouchers.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xiv)	2210.05.105.I.BK. Grants to Dr. M.G.R. Medical University -				
	O.	1,50.00	1,50.00	. .	- 1,50.00

Specific Reasons for the non-utilisation of the entire provision have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(xv)	2210.01.110.I.AN. Government Royapettah Hospital Chennai -				
	O.	9,29.37			
	R.	- 1,27.72	8,01.65	9,21.72	+ 1,20.07

Withdrawal of provision by reppropriation in March 2006 was due to lesser requirment for payment of salaries, dearness allowance, rents, rates and taxes, maintenance of machinery and equipments and adoption of strict economy measures in respect of travel and office expenses.

Reasons for the final excess, which is almost equal to the withdrawal of provision by reappropriation in March 2006, have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2211.00.103.III.SH. Mother, Infant, Adolescent Health, Family Welfare and Population Sterilisation in Reproductive Child Health - Phase II -				
	O.	20,29.14			
	S.	0.04			
	R.	25,13.50	45,42.68	45,46.68	+ 4.00

Grant No. 18 - Health and Family Welfare Department- *contd.*

Token provision obtained through supplementary grant in February 2006 was towards (a) grants-in-aid to Blood transfussion under National Aids Control Programme and grants to the voluntary organisation for the maintenance of Auxilary Nurse Midwife Training Center. (b) supply of drugs by Tamil Nadu Medical Service Corporation (TNMSC), local purchase of speciality medicines by the hospitals which were not available with TNMSC, purchase of chemicals, reagents and other liquid procured for use in laboratories, (c) training under District Mental Health Programme and mother infant adolescent health family welfare and population stabilisation in Reproductive and Child Health Project - Phase II and (d) implementation of family Welfare Schemes towards compensation for loss of wages for undergoing sterilisation.

Enhancement of provision by reappropriation in February 2006 was towards lumpsum provision for Health System Project and Reproductive Child Health Project and increase in supply of medicines to Hospitals and Primary Health Centres through Tamil Nadu Medical Services Corporation and local purchases made by the hospitals.

The increase was partly offset by non-utilisation of funds and lesser requirement towards Petroleum, Oil and Lubricants.

Reasons for the final excess have not been communicated (June 2006).

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(ii)(a)	2211.00.103.II.PB. Procurement through Tamil Nadu Medical Service Corporation for Comprehensive Emergency Obstetric and New Born Care Centres -					
		O.	8,20.24			
		S.	0.02			
		R.	24,88.94	33,09.20	33,09.20	..
(b)	2210.05.105.II.JA. Improvements to Medical Colleges -					
		O.	7,17.13			
		S.	0.01			
		R.	92.36	8,09.50	8,15.04	+ 5.54

Token provision obtained through supplementary grant in February 2006 was towards (i) purchase of cardiac caterisation machine with all accessories to Government Madurai Medical College/Government Rajaji Hospital, Madurai, (ii) purchase of linear accelerator to the Government Arignar Anna Memorial Cancer Hospital, Karapettai, Kancheepuram and (iii) implementation of Tamil Nadu Health System Project with assistance of World Bank under items (a) and (b).

Enhancement of provision by reappropriation in February 2006 was towards purchase of new vehicles under Tamil Nadu Health System Project Schemes Medical College Hospitals under item (a) and purchase of medical equipments to Medical Colleges and other institutions under Tamil Nadu Health System Project under items (a) and (b).

Reasons for the final excess under item (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(iii)	2235.60.200.II.KA. Assistance to the female members for delivery of Child/miscarriage under Chief Minister's Farmers Social Security Scheme -				
	S.	20,00.00			
	R.	11,75.05	31,75.05	31,97.11	+ 22.06

Provision obtained through supplementary grant in October 2005 and enhancement of provision by reappropriation in February 2006 were towards assistance to the female members for delivery of child/ miscarriage under Chief Minister's Farmers Social Security Scheme.

Reasons for the final excess have not been communicated(June 2006).

(iv)	2210.01.110.II.JJ. Improvements to Teaching Hospitals -				
	O.	15,01.76			
	S.	1,00.02			
	R.	12,26.72	28,28.50	26,64.66	- 1,63.84

Additional provision obtained through supplementary grant in October 2005 was towards construction of buildings, purchase of equipments to the Thanjavur Medical College Hospital, Thanjavur. Token provision obtained through supplementary grant in February 2006 was towards, purchase of cardiac caterisation machine with all accessories to Government Madurai Medical College/Government Rajaji Hospital, Madurai, purchase of linear accelerator to the Government Arignar Anna Memorial Cancer Hospital, Karapettai, Kancheepuram and implementation of electronic delivery system at OP department in Government General Hospital, Chennai and purchase of 79 Ultra Scanners under World Bank assistance.

Enhancement of provision by reappropriation in February 2006 was towards purchase of medical equipments to the medical colleges and also to other institutions under Tamil Nadu Health System Project.

Reasons for the final saving have not been communicated (June 2006).

(v)(a)	2210.06.800.VI.UA. Grants to Tamil Nadu State Illness Assistance Society -				
	O.	0.01			
	S.	0.01			
	R.	9,99.98	10,00.00	10,00.00	..
(b)	2210.02.200.III.SA. Assistance to TAMPCOL for strengthening State Pharmacies -				
	S.	0.01			
	R.	1,24.99	1,25.00	1,25.00	..

Grant No. 18 - Health and Family Welfare Department- *contd.*

Token provision obtained through supplementary grant in October 2005 under item (a) was towards financial assistance to the people who were undergoing life saving operation under Tamil Nadu State Illness Assistance Society and token provision through supplementary grant under item (b) in February 2006 was towards assistance to Tamil Nadu Medicinal Plant Farms and Herbal Medicine Corporation Limited (TAMPCOL) for strengthening State Pharmacies.

Enhancement of provision by reappropriation in February 2006 under items (a) and (b) was towards grants to private medical institutions and voluntary organisations.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vi)	2210.05.105.I.BM. Government Medical Colelge, Theni -				
	O.	2.58			
	S.	0.03			
	R.	3,90.70	3,93.31	4,11.61	+ 18.30

Token provision obtained through supplementary grant in February 2006 was towards (i) payment of property tax to the Government hospitals, (ii) payment to contract labourers appointed by outsourcing, (iii) remuneration to the contract employees in Government hospitals and Primary Health Centres and (iv) procurement of linen and mattresses to the Government hospitals and Primary Health Centres.

Enhancement of provision by reappropriation in February 2006 was towards remuneration to the various categories under contract appointment and outsourcing, opening of new colleges, enhanced requirement made in respect of salaries and enhanced rate of dearness allowance, travel expenses, office expenses, clothing etc. The increase was partly offset by decrease due to non-filling up of vacant posts.

Reasons for the final excess have not been communicated (June 2006).

(vii)	2210.03.103.I.BL. Supply of Drugs through Tamil Nadu Medical Services Corporation Limited under the control of Director of Public Health and Preventive Medicine (PHC) -				
	O.	14,87.70			
	R.	3,64.65	18,52.35	18,53.24	+ 0.89

Enhancement of provision by reappropriation in February 2006 was due to increase in supply of medicines to Hospitals and Primary Health Centres through Tamil Nadu Medical Services Corporation and also for local purchases made by the hospitals.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(viii)	2210.03.103.II.JM. Primary Health Centres -				
	O.	33,41.01			
	S.	0.11			
	R.	4,39.12	37,80.24	36,67.80	- 1,12.44

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards upgradation of the Thadikarankonam Primary Health Centre as a 30 bedded Primary Health Centre, consolidated pay for 1085 contract Medical Consultants appointed to work in the Primary Health Centres, filling up of certain para Medical posts of Directorate of Public Health and Preventive Medicine Department through outsourcing, opening of Primary Health Centres in Vannathur at Kaveripattinam Panchayat Union of Krishnagiri District and in Rayappanpatti at Uthamapalayam Panchayat Union at Theni District, supply of drugs by Tamil Nadu Medical Service Corporation, local purchase of speciality medicines by the hospitals and transportation of children for cleftlip for palate surgery.

Enhancement of provision by reappropriation in February 2006 was due to payment of remuneration to the various categories under contract appointment and outsourcing and office expenses towards settlement of pending bills in respect of telephone bills and electricity charges.

Final saving was due to posts of para medical staff not having been filled up owing to administrative reasons.

	Head		Total grant	Actual expenditure	Excess+ Saving-
(ix)(a)	2210.05.105.I.BI. Government Medical College, Vellore -				
	O.	2.07			
	S.	0.01			
	R.	3,46.57	3,48.65	3,22.33	- 26.32
(b)	2210.05.105.I.AG. Tirunelveli Medical College, Tirunelveli -				
	O.	5,04.39			
	S.	0.01			
	R.	1,59.37	6,63.77	6,51.14	- 12.63
(c)	2210.05.105.I.BJ. Kanyakumari Medical College, Kanyakumari -				
	O.	1,48.82			
	S.	0.01			
	R.	99.29	2,48.12	2,85.10	+ 36.98

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(d)	2210.05.105.I.BB. Government Mohan Kumaramangalam Medical College, Salem -				
	O.	4,28.85			
	S.	0.01			
	R.	1,10.91	5,39.77	5,41.73	+ 1.96

Token provision obtained through supplementary grant in February 2006 was towards the payment to contract labourers appointed by outsourcing and payment of remuneration to the contact employees in Government Hospitals and Primary Health Centres under items (a), (b),(c) and (d).

Enhancement of provision by reappropriation in February 2006 was towards opening of new colleges, enhanced requirement made in respect of salaries, dearness allowance under items (a), (b),(c) and (d), payment of pleader fee and remuneration to the various categories under contract appointment and outsourcing under items (b), (c) and (d).

The increase was partly offset by decrease due to non-filling up of vacant posts under items (a),(b),(c) and (d).

Reasons for the final saving under items (a) and (b) and excess under items (c) and (d) have not been communicated (June 2006).

(x)	2211.00.200.III.SE. Conventional Contraceptives -				
	O.	6,00.00			
	R.	2,56.52	8,56.52	8,56.52	. .

Enhancement of provision by reappropriation in March 2006 was due to supply of components from Government of India by book adjustment.

(xi)	2210.01.110.III.TT. Improvement of District Medical College Hospitals -				
	S.	0.02			
	R.	1,44.90	1,44.92	1,44.81	- 0.11

Token provision obtained through supplementary grant in February 2006 was towards (i) purchase of cardiac caterisation machine with all accessories to Government Madurai Medical College/Government Rajaji Hospital, Madurai, (ii) purchase of linear accelerator to the Government Arignar Anna Memorial Cancer Hospital, Karapettai, Kancheepuram, (iii) implementation of electronic delivery system at OP department in Government General Hospital, Chennai, (iv) purchase of 79 ultra scanner under World Bank assistance and (v) upgradation and strengthening of accident and emergency services in Chengalpattu Medical College Hospital.

Enhancement of provision by reappropriation in February 2006 was due to purchase of medical equipments and new vehicles to the Medical Colleges and also other institutions under Tamil Nadu Health System Project.

Enhancement of provision by reappropriation in February 2006 was towards payment of Pleaders Fee and remuneration to the to the various categories under contract appointment and outsourcing and supply of home remedies kit to rural areas.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xii)(a)	2210.01.110.II.JA. Improvement to District Headquarters Hospitals -				
	O.	91.97			
	S.	0.03			
	R.	1,49.16	2,41.16	2,26.50	- 14.66
(b)	2210.01.110.II.JD. Imrpovements to Non-taluk Medical Institutions -				
	O.	7.86			
	S.	0.02			
	R.	1,23.57	1,31.45	1,30.80	- 0.65
(c)	2210.01.110.II.JB. Improvements to Taluk Headquarters Hospitals -				
	O.	59.11			
	S.	0.02			
	R.	97.00	1,56.13	1,55.18	- 0.95

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards (i) settlement of pending bills towards the supply of 95 Ultra Sound scanners and 24 pulse oxymeters to the Government Hospitals under the control of Director of Medical and Rural Health Services, (ii) making payments to paramedical staff by outsourcing through the agencies under the control of Director of Medical and Rural Health Services under items (a),(b) and (c) and (iii) recurring and non-recurring expenditure for the implementation of District Mental Health Programme in Tiruchirappalli District under item (a).

Enhancement of provision by reappropriation in February 2006 was towards (i) purchase of medical equipments to the medical colleges and also other institutions under Tamil Nadu Health System Project under items (a) and (b) and (ii) remuneration to the various categories under contrct appointments and outsourcing under item (c).

Reasons for the final saving under item (a) have not been communicated (June 2006).

(xiii)	2211.00.103.III.SE. National Component - Reproductive and Child Health Project -				
	O.	0.08			
	S.	0.02			
	R.	1,05.52	1,05.62	1,05.61	- 0.01

Grant No. 18 - Health and Family Welfare Department- *contd.*

Token provision obtained thorugh supplementary grant in October 2005 and February 2006 was towards carrying out certain activities under the Reproductive and Child Health Project and supply of drugs by Tamil Nadu Medical Service Corporation, local purchase of speciality medicines by the hospitals which were not available with TNMSC and purchase of Chemical, Reagents and other liquids procured for use in the laboratories.

Enhancement of provision by reappropriation in February 2006 was towards payment of Pleaders Fees and remuneration to the various categories under contract appointment and outsourcing and supply of home remedies kit to rural areas.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xiv)	2210.01.110.II.LE. Establishment of new Schools of Nursing in the Government Medical College -				
	O.	1,15.62			
	R.	1,04.28	2,19.90	1,97.95	-21.95

Enhancement of provision by reappropriation in February 2006 was due to opening of new colleges and enhanced requirement made in respect of salaries and dearness allowance.

Reasons for the final saving have not been communicated (June 2006).

(xv)	2210.01.110.I.AD. Other Dispensaries -				
	O.	2,82.44			
	R.	-12.12	2,70.32	3,56.74	+86.42

Withdrawal of provision by reappropriation in February 2006 was mainly due to non-filling up of vacant posts.

Reasons for the final excess have not been communicated (June 2006).

(xvi)	2210.05.105.I.AH. Coimbatore Medical College, Coimbatore -				
	O.	4,95.44			
	S.	0.01			
	R.	91.57	5,87.02	5,68.62	-18.40

Token provision obtained through supplementary grant in February 2006 and enhancement of provision in February 2006 were towards payment to contract labourers appointed by outsourcing and payment of remuneration to the contract employees in Government hospitals and requirement made in respect of salaries, dearness allowance etc.

Reasons for the final saving have not been communicated (June 2006).

(xvii)	2210.06.101.I.CA. Leprosy Control - controlled by the Director of Public Health and Preventive Medicine -				
	O.	33,28.99			
	R.	1,05.33	34,34.52	33,80.06	-54.46

Grant No. 18 - Health and Family Welfare Department- *contd.*

Enhancement of provision by reappropriation in March 2006 was mainly due to enhanced requirement made in respect of salaries and merger of 50 *per cent* of dearness allowance with pay.

Final saving was due to voluntary retirement of employees.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xviii)	2210.06.101.III.ST. District Mental Health Programme -				
	O.	48.01			
	S.	0.02			
	R.	33.71	81.74	91.68	+9.94

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 were towards (i) payment to contract labourers appointed by outsourcing and remuneration to the contract employees in Government Hospitals and Primary Health Centres and (ii) for training under District Mental Health Programme and mother infant adolescent health family welfare and population stabilisation in Reproductive and Child Health Project Phase II.

Reasons for the final excess have not been communicated (June 2006).

(xix)	2210.01.110.I.DA. Government Medical College Hospital, Allinagaram at Theni -				
	O.	83.55			
	S.	0.01			
	R.	32.64	1,16.20	1,19.33	+3.13

Token provision obtained through supplementary grant in February 2006 was towards payment of property tax to the Government Hospitals.

Enhancement of provision by reappropriation in February 2006 was mainly towards office expenses, opening up of new medical colleges and enhanced rate of dietary articles.

Reasons for the final excess have not been communicated (June 2006).

(xx)	2210.01.109.II.JA. Model Dental Health Programme at four Districts including Namakkal -				
	S.	0.02			
	R.	31.40	31.42	35.13	+3.71

Token provision obtained through supplementary grant in February 2006 was towards (i) payment of special services towards implementation of Modern Dental Health Programme at four districts, (ii) supply of drugs by Tamil Nadu Medical Service Corporation, (iii) local purchase of speciality medicines by the hospitals which were not available with TNMSC and (iv) purchase of chemical reagents and other liquids procured for use in the laboratories.

Grant No. 18 - Health and Family Welfare Department- *contd.*

Enhancement of provision by reappropriation in February 2006 was mainly due to payment of pleader's fee and remuneration to the various categories under contract appointment and outsourcing.

Reasons for the final excess have not been communicated (June 2006).

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(xxi)	2211.00.105.II.JG. Payment of compensation under Tamil Nadu Mothers Acceptors Sterilization Scheme -					
		S.	0.01			
		R.	39.99	40.00	32.17	-7.83

Token provision obtained through supplementary grant in October 2005 was for payment of compensation to the families of deceased mother acceptors of sterilization from first November, 2004.

Enhancement of provision by reappropriation in February 2006 was due to payment of compensation for Tubectomy, Vasectomy cases.

Reasons for the final saving have not been communicated(June 2006).

(xxii)	2211.00.101.II.JD. Post Partum Centres - Other than the District Hospitals, Medical College Hospitals and Chennai City Hospitals -					
		O.	8,30.78			
		R.	11.48	8,42.26	8,51.72	+9.46

Enhancement of provision by reappropriation in March 2006 was due to enhanced requirement made in respect of salaries and merger of 50 *per cent* of dearness allowance with pay.

Reasons for the final excess have not been communicated(June 2006).

(xxiii)	2210.05.105.III.SG. National AIDS control programme -					
		S.	0.01			
		R.	19.99	20.00	20.00	..

Token provision obtained through supplementary grant in February 2006 was towards grants-in-aid to blood transfusion under National Aids control programme.

Specific reasons for enhancement of provision by reappropriation in February 2006 have not been communicated.

(xxiv)(a)	2210.80.004.I.AI. Vital statistical registration -					
		O.	1,24.05			
		R.	20.15	1,44.20	1,41.33	-2.87

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(b)	2210.06.104.I.AC. Establishment of a Drug Testing Laboratory -				
	O.	87.08			
	R.	16.80	1,03.88	1,03.97	+0.09
(c)	2210.06.101.II.JN. Leprosy control-controlled by Director of Medical and Rural Health Services -				
	O.	88.92			
	R.	11.89	1,00.81	1,05.68	+4.87

Enhancement of provision by reappropriation in February2006 was towards opening of new colleges, enhanced requirement made in respect of salaries and dearness allowance under items (a), (b), and (c) and merger of 50 *per cent* of dearness allowance with pay under item (a).

The increase was partly offset by decrease due to non-filling up of vacant posts under items (b) and (c).

Reasons for the final saving under item (a) and for the final excess under item (c) have not been communicated (June 2006).

(xxv)	2210.06.101.III.SM. State Project Management Cell under National Programme for control of Blindness with World Bank Assistance -				
	S.	0.01			
	R.	16.53	16.54	16.54	..

Token provision obtained through supplementary grant in October 2005 was towards conducting school eye screening programme.

Enhancement of provision by reappropriation in February 2006 was towards grants to State Project Management Cell for control of blindness.

(xxvi)	2211.00.003.III.SF. Grants to voluntary organisations for the maintenance of Auxiliary Nurse Midwife Training Centre -				
	O.	10.00			
	S.	0.01			
	R.	5.37	15.38	21.80	+6.42

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 were towards grants to private voluntary organisations for the maintenance of Auxiliary Nurse Midwife training centre.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 1,07,70.70 lakh, Rs 1,07,51.92 lakh only was surrendered during the year.

2. Saving in the grant worked out to 55.07 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are indicated below.

4. Saving in the grant occurred mainly under -

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(i)	4210.02.103.II.JF. Construction of Primary Health Centres, Health Sub-Centres and Improvement of Non-Taluk Hospitals under National Bank for Agriculture and Rural Development -					
		O.	20,00.01			
		R.	-20,00.00	0.01	..	-0.01
(ii)	4210.01.110.II.JE. Expenditure met from loan taken by the Tamil Nadu Medical Service Corporation for construction of Tower Block I and II at Government Hospital and Plastic Surgery Department at Government Stanley Hospital -					
		O.	88,79.00			
		R.	-7,40.31	81,38.69	81,38.69	..
(iii)	4210.01.110.II.PC. Upgradation of Secondary Health under Health Systems Project -					
		O.	7,01.50			
		R.	-7,01.50	..	..	..

Grant No. 18 - Health and Family Welfare Department- *contd.*

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(iv)	4210.02.103.II.JG. Upgradation of Primary Health Centres under National Bank for Agricultural and Rural Development -				
	O.	5,14.61			
	R.	- 5,14.60	0.01	. .	- 0.01
(v)	4210.02.103.II.JE. Construction of Health Sub-Centres and Primary Health Centres under Pradhan Mantri's Gramodaya Yojana (PMGY) Scheme -				
	O.	5,00.00			
	R.	- 5,00.00	. .	. .	. .
(vi)	4210.01.800.II.PA. Establishment of Health Systems Project Management Unit -				
	O.	4,00.00			
	R.	- 3,63.00	37.00	36.07	- 0.93
(vii)	4211.00.103.II.PA. Establishment of Comprehensive Emergency Obsteric and New Born Care Centres under Health Systems Project -				
	O.	42,18.70			
	R.	- 42,18.70	. .	. .	. .
(viii)	4211.00.103.III.SC. Construction and Maintenance of Primary Health Care Institutions in RCH Phase II -				
	O.	17,38.00			
	R.	- 17,38.00	. .	. .	. .
(ix)	4211.00.108.II.PB. Establishment of Health Care Waste Management -				
	O.	1,08.75			
	R.	- 1,08.75	. .	. .	. .

Grant No. 18 - Health and Family Welfare Department- *concld.*

Withdrawal of provision by reappropriation in February and March 2006 was due to non-implementation of Health System Project, PMGY scheme and NABARD scheme under items (i) to (ix).

5. Excess in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	4211.00.103.III.SA. National Component - Reproductive and Child Health Project -				
	O.	0.01			
	S.	0.01			
	R.	1,23.28	1,23.30	1,05.47	- 17.83
(ii)	4210.03.102.III.SA. Construction of Government Homoeopathy Medical College, Thirumangalam, Madurai -				
	O.	1,53.30			
	R.	46.70	2,00.00	2,00.00	. .

Token provision obtained through supplementary grant in February 2006 under item (i) was towards major works in Government Hospitals, Primary Health Centres and Health Sub-Centres in Tsunami affected districts of Nagapattinam, Cuddalore, Kanniyakumari and Theni under Reproductive and Child Health Project.

Enhancement of provision by reappropriation in February 2006 under items (i) and (ii) was due to construction of additional buildings for National Component - Reproductive and Child Health Project and Government Homeopathy Medical College, Tirumangalam at Madurai respectively.

Reasons for the final saving under item (i) have not been communicated (June 2006).

Grant No. 19 - Higher Education Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2075. Miscellaneous General Services				
2202. General Education				
2203. Technical Education				
2204. Sports and Youth Services				
2205. Art and Culture				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
2551. Hill Areas				
3425. Other Scientific Research				
3454. Census Surveys and Statistics				
Voted				
Original	7,32,09,63			
Supplementary	62,57,39	7,94,67,02	7,35,73,62	- 58,93,40
Amount surrendered during the year				54,91,27
Charged				
Original	2			
Supplementary	. .	2	. .	- 2
Amount surrendered during the year				2
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Voted				
Original	9,67,78			
Supplementary	27,13	9,94,91	8,69,42	- 1,25,49
Amount surrendered during the year				1,16,00

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

7615. Miscellaneous Loans

Voted

Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				1

REVENUE

Notes and comments-

1. The expenditure in this grant does not include Rs.5,00.00 lakh (actual Rs 5,00,00,000) met out of advance from Contingency Fund sanctioned during February 2006, which is yet to be recouped.

2. Though the ultimate saving in the voted grant worked out to Rs 58,93.40 lakh, only an amount of Rs 54,91.27 lakh was surrendered during the year.

3. In view of the saving of Rs 58,93.40 lakh in the voted grant, the supplementary grant of Rs 40,27.90 lakh obtained in February 2006 proved excessive.

4. Saving in the voted grant worked out to 7.42 *per cent*.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i)(a) 2202.03.104.I.AA. Grants to Private Colleges (Arts and Oriental Colleges)-				
O.	3,21,93.47			
R.	- 19,10.07	3,02,83.40	2,99,84.18	- 2,99.22

Grant No. 19 - Higher Education Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(b)	2202.03.104.I.AB. Grants to Private Colleges of Education -				
	O.	8,95.00			
	R.	- 3,02.83	5,92.17	5,56.74	- 35.43
(c)	2203.00.105.I.AD. Grants-in-Aid to Aided Polytechnic Colleges -				
	O.	32,69.37			
	R.	- 1,50.55	31,18.82	31,18.16	- 0.66

Withdrawal of provision by reappropriation in February and March 2006 under items (a), (b) and (c) were due to lesser provision of salary grants to Aided Colleges of Education and Aided Polytechnic Colleges and due to non-filling up of certain vacant posts.

Reasons for the final saving under items (a), (b) and (c) have not been communicated (June 2006).

(ii)(a)	2202.03.103.I.AA. Arts College (Men) -				
	O.	96,60.41			
	S.	10.60			
	R.	- 6,66.23	90,04.78	88,71.41	- 1,33.37
(b)	2202.03.103.I.AB. Arts College (Women) -				
	O.	44,27.63			
	R.	- 6,32.84	37,94.79	39,66.26	+ 1,71.47

Additional provision obtained through supplementary grant in February 2006 under item (a) was towards purchase and maintenance of machinery and equipments to non-Government Colleges and Institutes.

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) was mainly due to lesser provision required for salaries and dearness allowance based on actual staff strength, non-filling up of certain posts, non-receipt of claims for travel expenses and lesser requirement for special services and certain machines were beyond repair.

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (June 2006).

Grant No. 19 - Higher Education Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iii)(a)	2203.00.107.II.JA. Educational Assistance to the Children of members studying Polytechnic and Engineering courses under Chief Minister's Farmers Social Security Scheme -				
	S.	7,00.00			
	R.	- 5,02.61	1,97.39	1,97.34	- 0.05
(b)	2202.03.107.II.JC. Educational Assistance to the Children of members studying Graduate/Post Graduate courses in Arts, Science or Commerce under Chief Minister's Farmers Social Security Scheme -				
	S.	5,00.00			
	R.	- 1,19.10	3,80.90	3,04.97	- 75.93

Provision obtained through supplementary grant in October 2005 under items (a) and (b) was towards implementation of the schemes.

Withdrawal of provision by reappropriation in March 2006 under item (a) was due to non-utilisation of funds, consequent to announcement of Assembly Elections and under item (b) due to non-receipt of applications and drop-outs.

Reasons for the final saving under item (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iv)	2203.00.102.I.AA. Anna University -				
	O.	16,06.07			
	S.	1,39.25			
	R.	- 4,19.83	13,25.49	13,25.50	+ 0.01

Additional provision obtained through supplementary grant in February 2006 was towards salary grant to Anna University.

Withdrawal of provision by reappropriation in March 2006 was due to adjustment of Anna University Grant expenditure to the tune of Rs 8,61,44,183 against the surplus income of Tamil Nadu Professional Courses Entrance Examination. The withdrawal of provision was partly offset by increased provision for payment of dearness allowance, house rent allowance and Pay Commission arrears to the teaching and non-teaching staff of Anna University.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(v)	2203.00.105.I.AA. Government Polytechnic Colleges (Men) -				
	O.	19,64.12			
	S.	1,60.32			
	R.	- 2,64.31	18,60.13	18,34.48	- 25.65

Additional provision obtained through supplementary grant in October 2005 was towards payment of enhanced rate of remuneration to part time lecturers in Government Polytechnic Colleges.

Additional provision obtained through supplementary grant in February 2006 was towards (i) payment of electricity consumption charges in Government Polytechnic Colleges, (ii) purchase of materials and equipments for Purasawakkam Polytechnic College and (iii) payment for Professional and Special Services and Pleader's fees.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser requirement under salaries, dearness allowance, wages, rents, rates and taxes and payments for Professional and Special Services, non-filling up of certain vacant posts, non-receipt of claims of certain machines beyond repair.

Reasons for the final saving have not been communicated (June 2006).

(vi)	2204.00.102.VI.UC. Expenditure on National Service Scheme in Universities and Colleges -				
	O.	6,18.92			
	S.	10.38			
	R.	- 1,59.90	4,69.40	4,69.40	. .

Additional provision obtained through supplementary grant in February 2006 was towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2006 was due to release of grants by Government of India after adjustment of unspent amounts of previous years.

(vii)	2203.00.112.I.AA. Engineering Colleges -				
	O.	18,83.54			
	S.	14.00			
	R.	- 1,10.24	17,87.30	17,74.65	- 12.65

Additional provision obtained through supplementary grant in February 2006 was towards payment for Professional and Special Services and Pleader's fees.

Grant No. 19 - Higher Education Department - *contd.*

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement under salaries, dearness allowance, travel and office expenses, payments for Professional and Special Services, non-filling up of certain vacant posts, non-receipt of claims, stores and equipments, expenses on conducted tours, medicine etc.

Reasons for the final saving have not been communicated (June 2006).

7. Excess in the voted grant occurred mainly under -

	Head			***Total grant***	***Actual expenditure***	***Excess + Saving -***
					(in lakh of rupees)	
(i)(a)	2203.00.104.I.AA. Aided Engineering Colleges -					
		O.	10,76.23			
		R.	1,25.15	12,01.38	12,00.40	- 0.98
(b)	2204.00.101.II.JB. University for Physical Education and Sports -					
		O.	0.01			
		R.	49.99	50.00	50.00	. .

Enhancement of provision by reappropriation in March 2006 under items (a) and (b) was towards payment of enhanced grants to Aided Engineering Colleges and University of Physical Education and Sports respectively.

Reasons for the final saving under item (a) have not been communicated (June 2006).

(ii)	2202.03.102.I.AA. Madras University -					
		O.	9,20.00			
		S.	4,12.67			
		R.	87.33	14,20.00	14,19.90	- 0.10

Additional provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards establishment of Centre for Nano-Science and Nano-Technology in the University of Madras.

(iii)	2202.03.103.II.JA. Opening of Degree Courses in Government Colleges (Men or Women) and Development schemes -					
		O.	2.85			
		R.	- 0.52	2.33	51.34	+ 49.01

Withdrawal of provision by reappropriation in March 2006 was due to irreparable states of certain computer machineries.

Reasons for the final excess have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2202.03.107.I.AA. Scholarships arranged by the State Government -				
	O.	3.00			
	R.	- 2.48	0.52	21.90	+ 21.38

Withdrawal of provision by reappropriation in March 2006 was due to non-receipt of applications and drop outs.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 1,25.49 lakh, an amount of Rs 1,16.00 lakh only was surrendered during the year.

2. In view of the saving of Rs 1,25.49 lakh in the grant, supplementary grant (Rs 27.13 lakh) to the extent of Rs 26.86 lakh obtained in February 2006 under certain sub-heads which were not made use of, proved unnecessary.

3. Saving in the grant worked out to 12.61 *per cent*.

4. Saving in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4202.02.104.II.JA. Buildings -				
	O.	1,90.00			
	S.	14.43			
	R.	- 37.00	1,67.43	1,54.05	- 13.38

Additional provision obtained through supplementary grant in February 2006 was towards the payment of sewerage connection charges to Chennai Metropolitan Water Supply and Sewerage Board.

Withdrawal of provision by reappropriation in March 2006 was due to non-procurement of materials like sand, jelly etc. for two months on account of unprecedented heavy rain.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 19 - Higher Education Department - *concld.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(ii) 4202.01.202.II.JD. Buildings - Controlled by Director of Technical Education -				
O.	37.77			
R.	- 37.77	. .	0.11	+ 0.11

Withdrawal of entire provision by reappropriation in February and March 2006 was due to non-completion of construction of class room in Department of Technical Education Regional Training Centre at Royapettah and non-commencement of work due to non-finalisation of the site.

5. Suspense -

The nature of suspense transactions has been explained below Appropriation Accounts of Grant No.38 Public Works Department. An analysis of the suspense transactions accounted for in the grant is given below together with opening and closing balances under different suspense heads.

Head	*Balance on 1.4.2005*	*Debit during 2005-2006*	*Credit during 2005-2006*	*Balance on 31.3.2006*
4202.Capital Outlay on Education, Sports, Arts and Culture - Miscellaneous Public Works Advances	. .	- 6.81	37.04	- 43.85
	. .	- 6.81	37.04	- 43.85

Grant No. 20 - Highways Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2052. Secretariat - General Services				
2059. Public Works				
3052. Shipping				
3054. Roads and Bridges				
Voted				
Original	9,09,61,21			
Supplementary	19,80,93	9,29,42,14	7,56,95,34	- 1,72,46,80
Amount surrendered during the year				28,29,09
Charged				
Original	*3*			
Supplementary	*1,81*	*1,84*	*4*	*- 1,80*
Amount surrendered during the year				*Nil*
CAPITAL				
4551. Capital Outlay on Hill Areas				
5052. Capital Outlay on Shipping				
5054. Capital Outlay on Roads and Bridges				
Voted				
Original	20,81,85,69			
Supplementary	5,00,24	20,86,85,93	16,23,93,32	- 4,62,92,61
Amount surrendered during the year				4,56,73,36

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6885. Other Loans to Industries and Minerals

Voted				
Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. The expenditure in this grant does not include Rs 11,36.98 lakh (actual 11,36,98,633) met out of advance from Contingency Fund sanctioned during February 2006, which is yet to be recouped.

2. Though the ultimate saving in the voted grant worked out to Rs 1,72,46,80 lakh, Rs 28,29.09 lakh only was surrendered during the year.

3. Saving in the voted grant worked out 18.56 *per cent*.

4. Saving in the charged appropriation worked out to 97.83 *per cent*.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Significant saving in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 3054.80.797.I.AH. Transfer of Amount to Road Maintenance Fund (Core Segment)-				
O.	1,25,00.00	1,25,00.00	. .	- 1,25,00.00

Reasons for not utilising the entire provision have not been communicated (June 2006).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 3054.04.337.I.AB. Rural Roads-				
O.	2,90,21.00			
S.	0.01			
R.	- 7,08.84	2,83,12.17	2,71,34.44	- 11,77.73

Grant No. 20 - Highways Department - *contd.*

Token provision obtained through supplementary grant in February 2006 was towards Work Charged Establishment under Rural Roads.

Withdrawal of provision by reappropriation in March 2006 was due to lesser requirement for maintenance of roads.

The decrease was partly offset by increase due to payment to Work Charged Establishment.

Reasons for the final saving have not been communicated (June 2006).

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iii)	3054.80.800.II.JL. Revamped Central Road Fund-				
	O.	1,25,00.00			
	S.	0.01			
	R.	- 17,11.05	1,07,88.96	1,07,63.91	- 25.05

Token provision obtained through supplementary grant in February 2006 was towards certain Major Works taken up under Revamped Central Road Fund.

Withdrawal of provision by reappropriation in March 2006 was due to unprecedented and widespread rain during the months of November and December 2005, which affected badly the original work schedules.

Final saving was due to heavy rain that led to delay in carrying out the work as per agreement programme.

(iv)	3054.80.800.I.AA. Maintenance of certain important roads in the city of Chennai taken from the Corporation of Chennai-				
	O.	7,00.00			
	R.	- 7,00.00	..	..	..

Withdrawal of entire provision by reappropriation in February 2006 was due to reclassification of heads of account.

(v)(a)	3054.80.001.I.AE. Executive Establishment (General) Highways and Rural Works-				
	O.	35,01.09			
	R.	- 1,59.39	33,41.70	31,16.02	- 2,25.68

Grant No. 20 - Highways Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(b)	3054.80.001.I.AT. Chief Engineer (Project I) -				
	O.	9,67.49			
	R.	- 1,34.79	8,32.70	7,48.06	- 84.64
(c)	3054.01.001.I.AC. Executive Establishment (National Highways)-				
	O.	8,99.54			
	R.	- 21.70	8,77.84	7,34.67	- 1,43.17
(d)	3054.80.001.I.AA. Chief Engineer (General) Highways and Rural Works-				
	O.	4,51.05			
	R.	- 82.13	368.92	3,09.33	- 59.59

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser requirement of (i) Dearness Allowances, Salaries and Rent under items (a) to (d), (ii) Office Expenses, wages under item(a), (iii) Scholarship and stipends, Training under item (d), (iv) travel expenses under items (b) and (d) and delay in purchase of Computer and Accessories under item (d).

The decrease was partly offset by increase due to payment of (i) Pleader's fees, Remuneration and towards payment of special services under items (c) and (d) and (ii) advertisement charges, telephone charges, other contingencies, prizes and awards, clothing and purchase of computers under item (c).

Final saving under items (a), (b) and (d) was due to non-filling up of vacant posts and non-receipt of claim demands before the end of the financial year under the subheads (i) 'Medical Allowance', 'Office expenses', 'Rent, Rates and Taxes', Payments for Professional and special services' under item (a) and (ii)Computer and Accessories', 'Rent,Rates and Taxes', 'Telephone charges', 'Leave Travel Concession', 'Medical Charges', 'Tour Travelling Allowance' under item (d).

Reasons for the final saving under item (c) have not been communicated (June 2006).

(vi)	3054.80.001.II.JQ. Special staff for improvement of Rural Roads and Restoration of Roads affected by flood, with loan assistance from National Bank for Agriculture and Rural Development-				
	O.	16,14.71			
	S.	0.02			
	R.	- 1,84.63	14,30.10	14,65.30	+ 35.20

Grant No. 20 - Highways Department - *contd.*

Token provision obtained through supplementary grant in February 2006 was towards enhanced tour travel expenses for the staff of Chief Engineer (NABARD and Rural Roads) and for payment of enhanced rent and rental arrears.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-filling up of certain posts in different categories during the year resulting in lesser requirement of dearness allowances, salaries, rent, office expenses, wages, pleader fees, contract payments and scholarships and stipends and delay in purchase of computer and accessories.

The decrease was partly offset by increase due to enhanced requirement in respect of tour travel expenses.

Final excess was due to filling up of certain posts in different categories at the fag end of the year.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vii)	3054.80.797.I.AC. Transfer of Amount to Rural Road Development Fund-				
	O.	67,29.25			
	R.	- 1,31.82	65,97.43	65,97.43	. .

Withdrawal of provision by reappropriation in February 2006 was due to non-execution of certain maintenance works under ODR (AB Rural Roads) originally planned, in view of unprecedented floods in 22 Districts in the State.

7. Excess in the grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	3054.04.337.I.AH. Maintenance of certain important roads in the city of Chennai taken from the Corporation of Chennai-				
	S.	0.01			
	R.	6,99.99	7,00.00	6,99.96	- 0.04
(b)	3054.80.800.I.AQ. Provision for the purchase of Motor Vehicles in the place of condemned vehicles-				
	S.	0.01			
	R.	1,38.61	1,38.62	1,37.44	- 1.18

Grant No. 20 - Highways Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards maintenance of important roads taken from Chennai Corporation under item (a) and purchase of new vehicles in lieu of condemned vehicles for Highways department under item (b).

Reasons for the final saving under item (b) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)(a)	3054.04.337.I.AA. Major District Roads- Road Maintenance (Core Segment)-				
	O.	76,65.00			
	R.	- 21.27	76,43.73	78,74.95	+ 2,31.22
(b)	3054.80.001.I.AN. Central Workshop (National Highways)-				
	O.	1.39			
	R.	- 0.05	1.34	25.79	+ 24.45

Withdrawal of provision by reappropriation in February 2006 was due to lesser provision made for maintenance of roads under item (a) and lesser requirement of dearness allowances under item (b).

Reasons for the final excess under items (a) and (b) have not been communicated (June 2006).

(iii)	3054.80.800.I.AE. Central Road Fund Schemes- State Allocation Development-				
	O.	0.14			
	S.	0.01			
	R.	1,00.87	1,01.02	1,02.30	+ 1.28

Token provision obtained through supplementary grant in February 2006 was towards land acquisition charges for the formation of Pondicherry Bye-Pass taken up under Central Road Fund Scheme.

Enhancement of provision by reappropriation in February 2006 was due to sanction of new major and minor works and to carry out spill over works.

Reasons for the final excess have not been communicated (June 2006).

(iv)	2052.00.090.I.BS. Highways Department-				
	O.	1,38.50			
	S.	0.04			
	R.	68.08	2,06.62	1,59.56	- 47.06

Grant No. 20 - Highways Department - *contd.*

Token provision obtained through supplementary grant in October 2005 was towards process and service fee and in February 2006 was towards merger of 50 per cent dearness allowance as dearness pay, advertisement charges and purchase of Computer and Accessories to Highways department.

Enhancement of provision by reappropriation in February and March 2006 was mainly due to payment of pleader fees and towards payment of special services, advertisement charges, purchase of computers and enhanced requirement in respect of salaries, travel expenses, dearness allowance and Petroleum, oil and lubricants charges being fixed based on ceiling prescribed as well as price variations.

The increase was partly offset by decrease due to the lesser requirement of office expenses.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(v)	3054.80.001.II.JR. Establishment charges of special Revenue staff of Project Management Group for implementation of Tamil Nadu Road Sector Project-				
	O.	87.91			
	R.	10.02	97.93	1,00.84	+ 2.91

Enhancement of provision by reappropriation in February 2006 was mainly due to enhanced requirement in respect of salaries, dearness allowance, travel expenses, clothing, tentage and stores and payment of remuneration for professional and special services.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 4,62,92.61 lakh, Rs 4,56,73.36 lakh only was surrendered during the year.

2. Saving in the grant worked out to 22.18 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Significant saving in the grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	5054.80.800.II.PB. Tamil Nadu Road Sector Project-				
	O.	5,50,00.00			
	R.	-3,22,06.11	2,27,93.89	2,26.58.49	-1,35.40

Grant No. 20 - Highways Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(b)	5054.80.800.II.JT. Construction of Road OverBridge/Road Under Bridge with Loan Assistance from Housing and Urban Development Corporation-				
	O.	1,25,00.00			
	R.	- 71,20.67	53,79.33	53,82.44	+ 3.11
(c)	5054.04.337.II.JV. Comprehensive Road Development Programme-Rural Panchayat Union Roads-				
	O.	1,00,00.00			
	R.	- 45,41.00	54,59.00	54,59.00	. .
(d)	5054.04.800.II.JJ. Rehabilitation of Distressed Bridges-				
	O.	35,67.94			
	R.	- 21,97.13	13,70.81	13,27.62	- 43.19
(e)	5054.04.337.II.JQ. Construction of bridges in Cauvery Delta Districts with National Bank for Agriculture and Rural Development- loan assistance-				
	O.	32,66.39			
	R.	- 10,48.50	22,17.89	22,21.13	+ 3.24
(f)	5054.04.101.II.JE. Construction/Reconstruction of Bridges with loan assistance from Housing and Urban Development Corporation-				
	O.	17,86.55			
	R.	- 8,65.32	9,21.23	9,32.63	+ 11.40
(g)	5054.80.800.II.JU. Madurai Radial Roads-				
	O.	10,00.13			
	R.	- 4,44.46	5,55.67	5,55.59	- 0.08

Grant No. 20 - Highways Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(h)	5054.04.789.II.JA. Improvements to Rural Roads with loan assistance from National Bank for Agriculture and Rural Development- under Special Component Plan-				
	O.	17,00.01			
	R.	- 3,12.96	13,87.05	13,86.38	- 0.67
(i)	5054.04.337.II.JP. Margin Money to Chennai Metropolitan Development Authority for improvement to Radial Roads with Housing and Urban Development Corporation- loan assistance-				
	O.	2,00.00			
	R.	- 1,80.66	19.34	..	- 19.34
(j)	5054.80.004.I.AA. Investigation / Estimation of Project Work under Roads and Bridges-				
	O.	2,00.00			
	R.	- 1,29.01	70.99	22.92	- 48.07

Withdrawal of provision by reappropriation in February and March 2006 was due to (i) non-settlement of contracts for upgradation and maintenance packages under World Bank assisted Tamil Nadu Road Sector Project under item (a), (ii) non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc. under items (b) to (j), (iii) involvement of alternative design in most of the works, delay in approval of design and in some works, delay in approval of design and in some works non-completion of railway portion resulting in delay in completing the approaches under item (b), (iv) requirement of considerable time for finalisation of detailed estimates and drawings for the 7 major bridge works included in the scheme under item (d), and (v) heavy floods in Delta Districts and flowing of water leading to non-achievement of expected progress under item (e)

Final saving was due to (i) quoting of lesser tender percentage by the contractors, non-response for the tender in respect of the work of 'Reconstruction of a bridge at km 16/10 of Papanasam Upper dam road Mundanthurai Bridge' even after repeated calls under item (d) and (ii) non-receipt of claims from Investigation Division and transfer of expenditure already incurred to concerned capital heads in certain works under item (j).

Final excess was due to (i) reimbursement from NABARD could not be gauged accurately and hence not regularised under item(e) and (ii) exceeding the expected progress in some works leading to the excess payment under item (f).

Reasons for the final saving under items (a) and (i) and for the final excess under item (b) have not been communicated (June 2006).

Grant No. 20 - Highways Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ii)(a)	5054.80.800.II.JW. Chennai Metropolitan Development Plan-Traffic and Transport Improvement in Chennai City-				
	O.	1,48,00.00			
	S.	0.01			
	R.	-83,59.01	64,41.00	64,39.80	-1.20
(b)	5054.04.337.II.JI. Improvements to Rural Roads with loan assistance from National Bank for Agriculture and Rural Development- loan assistance-				
	O.	54,00.02			
	S.	0.02			
	R.	-4,22.23	49,77.81	49,76.29	-1.52
(c)	5054.80.800.II.JJ. Construction of over and under bridges in lieu of existing level crossings-				
	O.	11,07.33			
	S.	0.02			
	R.	- 2,89.58	8,17.77	8,17.69	- 0.08

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards (i) carrying out of new projects under Chennai Metropolitan Development Plan under item (a), (ii) improvement of Roads, Construction of Bridges and land acquisition charges for road works executed with loan assistance from NABARD under item (b) and (iii) Construction of two Road Over Bridges under Tamil Nadu Urban Development Project III and a Road Over Bridge at km 14/0 of Sholingar-Kaveripakkam road under item (c).

Withdrawal of provision by reappropriation in February and March 2006 was due to (i) non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities under items (a) to (c) and (ii) delay in finalising design for some works under item (c).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iii)	5052.80.190.II.RN. Dredging and Rehabilitation Works under Tsunami Emergency Assistance Project (TEAP) - with Loan Assistance from Asian Development Bank- Executed by Tamil Nadu Maritime Board-				
	S.	3,00.02			
	R.	-3,00.02	..	..	..

Provision through supplementary grant in October 2005 was towards Tsunami Emergency Assistance Project (TEAP) with Asian Development Bank / World Bank assistance.

Withdrawal of entire provision by reappropriation in February 2006 was due to reclassification of heads of account.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	5054.80.800.II.RN. Construction of Bridges under Tsunami Emergency Assistance Project (TEAP) with Loan Assistance from Asian Development Bank - Highways-				
	S.	2,00.00			
	R.	-1,95.70	4.30	4.15	- 0.15

Provision through supplementary grant in October 2005 was towards works taken up under Tsunami Emergency Project (TEAP)/Emergency Tsunami Reconstruction Project (ETRP) with Asian Development Bank / World Bank assistance.

Withdrawal of provision by reappropriation in February and March 2006 was due to non-finalisation of tenders, delay in acquisition of lands and shifting of service utilities, etc.

(v)	5054.80.800.II.JE. Add- Percentage charges for Establishment, transferred from Major Head '3054-Roads and Bridges'-				
	O.	64,89.26	64,89.26	63,46.48	- 1,42.78

Reasons for the final saving have not been communicated (June 2006).

5. Excess in the grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	5054.04.337.II.JK. Improvement to District and other Roads with loan assistance from NABARD-				
	O.	1,00,00.00			
	S.	0.01			
	R.	39,45.41	1,39,45.42	1,39,44.74	- 0.68

Grant No. 20 - Highways Department - *contd.*

Head			Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(b)	5054.04.337.II.JJ. Improvement to Bus Routes with loan assistance from National Bank for Agriculture and Rural Development-loan assistance--				
	O.	29,00.04			
	S.	0.01			
	R.	4,30.34	33,30.39	33,29.95	- 0.44

Token provision obtained through supplementary grant in February 2006 was towards improvement of Roads and construction of Bridges executed with loan assistance from NABARD under items (a) and (b).

Enhancement of provision by reappropriation in February and March 2006 was due to anticipated progress based on the financial achievement realised upto 31.12.2005 under items (a) and (b), carrying out of certain new major road works and construction of bridges and to complete the balance spillover works under item (a).

The increase was partly offset by decrease due to non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc. under items (a) and (b).

(ii)(a)	5054.03.337.II.JI. Comprehensive Road Development Programme-State Highways-				
	O.	2,00,00.00			
	S.	0.01			
	R.	38,52.99	2,38,53.00	2,38,28.07	- 24.93
(b)	5054.04.337.II.JT. Comprehensive Road Development Programme-Major District Roads-				
	O.	2,00,00.00			
	S.	0.01			
	R.	22,97.99	2,22,98.00	2,22,77.07	- 20.93

Token provision obtained through supplementary grant in October 2005 was towards Comprehensive Road Infrastructure Development Programme for 2005-06 under items (a) and (b).

Enhancement of provision by reappropriation in February 2006 was due to carrying out of certain new major road works and construction of bridges and to complete the balance spillover works and also due to trend of progress of the works and the necessity to complete the works as per agreement under items (a) and (b).

Final saving was due to (i) contractors slow progress of work in respect of the work 'Widening and improvements to Marthandam-Pechiparai road km 13/2 to 16/2 under item (a) and (ii) non-utilisation of contingencies provision in the estimate and less tender percentage under item (b).

Grant No. 20 - Highways Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iii)(a)	5054.04.337.II.JU. Comprehensive Road Development Programme- Other District Roads-				
	O.	2,50,00.00			
	S.	0.01			
	R.	19,66.99	2,69,67.00	2,68,81.78	- 85.22
(b)	5054.05.337.III.SA. Improvement of roads in Kanchipuram City under Textile Centre Infrastructural Development Scheme-				
	O.	2,50.00			
	S.	0.01			
	R.	1,99.99	4,50.00	4,49.98	- 0.02
(c)	5054.03.337.II.JA. Original Works-				
	O.	1,96.41			
	S.	0.01			
	R.	1,49.73	3,46.15	3,66.56	+ 20.41

Token provision obtained through supplementary grant in February 2006 was towards (i) Major Works taken up in other District roads under Comprehensive Road Development Programme under item (a), (ii) improvement of roads in Kancheepuram city under Textile Centre Infrastructure Development Scheme under item (b) and (iii) carrying out of the Original Works in State Highways under item (c).

Enhancement of provision by reappropriation in February 2006 was due to carrying out of certain new major road works ,construction of bridges and to complete the balance spillover works under items (a) to (c) and also due to better progress of the scheme works under items (a) and (b) and to complete the works as per agreement under item (a).

The increase was partly offset by decrease due to non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities, etc.

Excess under item (c) was due to compensation amount deposited in the court towards Land Acquisition as per the court order.

Reasons for the final saving under item (a) have not been communicated (June 2006).

Grant No. 20 - Highways Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	5052.80.800.II.RN. Dredging and Rehabilitation Works under Tsunami Emergency Assistance Project (TEAP) - with Loan Assistance from Asian Development Bank- Executed by Tamil Nadu Maritime Board-				
	S.	0.01			
	R.	1,00.01	1,00.02	1,00.00	- 0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards the Dredging and rehabilitation works by Tamil Nadu Maritime Board under Tsunami Emergency Assistance Project (TEAP) with loan assistance from Asian Development Bank.

The increase was partly offset by decrease due to non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities, etc.

(v)(a)	5054.04.800.II.JA. Major District Roads-				
	O.	2,14.15			
	S.	0.01			
	R.	46.89	2,61.05	2,59.69	-1.36
(b)	5054.04.800.II.JD. Other Roads-				
	O.	0.50			
	S.	0.01			
	R.	30.07	30.58	17.59	- 12.99

Token provision obtained through supplementary grant in February 2006 was towards carrying out of certain Major Works taken up under Major District Roads and other Roads.

Enhancement of provision by reappropriation in February 2006 was due to carrying out of certain new Major road works and construction of bridges and to complete the balance spillover works under items (a) and (b).

The increase was partly offset by decrease due to non-finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc. under item (a).

Final saving under item (b) was due to the refusal to accept land acquisition amount by the revenue authorities pending clarification from the collections as to whether to follow land acquisition proceedings as per new Highways Act or old Land Acquisition Rules.

Specific reasons for the final saving under item (a) have not been communicated (June 2006).

Grant No. 20 - Highways Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vi)	5054.04.800.II.JC. District and other Roads-				
	O.	0.62			
	S.	0.01			
	R.	14.53	15.16	13.63	- 1.53

Token provision obtained through supplementary grant in February 2006 was towards construction of a Bridge across Coleroon River connecting Sengaraiyur of Trichi District and Poondi Alamelupuram of Thanjavur District.

Enhancement of provision by reappropriation in February 2006 was due to carrying out of certain new major road works and construction of bridges and to complete the balance spillover works.

Reasons for the final saving have not been communicated (June 2006).

6. Suspense-

The nature of suspense transactions has been explained below the Appropriation accounts of Grant No.38 Public Works Department. An analysis of the suspense transactions accounted for in the grant is given below together with opening and closing balances under different suspense heads-

	Head	*Balance on 1.4.2005*	*Debit during 2005-06*	*Credit during 2005-06*	*Balance on 31.3.2006*
				(in lakh of rupees)	
3054.	Roads and Bridges-				
1.	Purchases	- 0.01	. .	. .	- 0.01
2.	Stock	1,96.31	. .	7.23	1,89.08
3.	Miscellaneous Public Works Advances	26,71.76	-1.35	99.42	25,70.99
4.	Workshop Suspense	- 31.11	. .	. .	- 31.11
	Total	28,36.95	- 1.35	1,06.65	27,28.95

7. *Subventions from the Central Road Fund -*

The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits and is earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserves to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from 80 per cent allocation or from the Reserves is credited to the Major Head "1601. Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head "8449. Other Deposits - 103. Subventions from Central Road Fund" per contra debit to the Major Head "3054. Roads and Bridges" under this grant. The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

Grant No. 20 - Highways Department - *concld.*

During 2005-2006, no amount was credited to the fund during the year, Expenditure met out of the Fund during 2005-06 was Rs 1,00.15 lakh.

The balance at the credit of the Deposit Account on 31st March 2006 was Rs 1,05,73.33 lakh. The transaction of the Fund stand included in the deposit head vide 8449 - Other Deposits - 103 - Subventions from Central Road Fund, an account of which is given in Statement No. 16 of Finance Accounts 2005-2006.

8. *Rural Road Development Fund -*

A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs 65,97.43 lakh was transferred to the fund in the accounts for 2005-2006. Expenditure met out of the Fund during 2005-2006 was Rs 65,97.43 lakh. The balance at the credit of the fund on 31st March 2006 was Nil.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in statement No. 16 of Finance Accounts 2005-2006.

9. *Tamil Nadu Sailing Vessels Crew Relief Fund -*

The Fund was constituted by Government in July 1978 to extend financial assistance to the members of the family solely dependent on any sailor who is lost or killed in accident at sea and also to provide such other welfare measures to families of sailors as may be approved by Government.

The Fund is fed with the surcharge on Port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1052 - Ports and Light Houses - 800 Other Receipts', voluntary donations from individuals or institutions and adhoc grants from State or Central Government or from the Tamil Nadu Chief Minister's Public Relief Fund. The fund is credited by debit to this grant.

The Expenditure on the objects of the Fund is initially debited to Major head '3052 . Shipping' under this grant and transferred to the Fund before the close of the accounts of the year.

No contribution was made to the Fund during the year. Also no expenditure was met out of the fund during the period from 1991-92 to 2005-06. The balance at the credit of the fund on 31st March 2006 was Rs 6.81 lakh.

The transactions of the fund stand included under '8229. Development and Welfare Funds - 200. Other Development and Welfare Funds " in Statement No. 16 of Finance Accounts 2005-06.

Grant No. 21 - Home Department - Police

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2052. Secretariat - General Services
2055. Police
2070. Other Administrative Services
2235. Social Security and Welfare

Voted

Original	12,69,21,09			
Supplementary	99,20,62	13,68,41,71	12,70,32,46	- 98,09,25
Amount surrendered during the year				94,12,21

Charged

Original	*25,25*			
Supplementary	*43,84*	*69,09*	*24,76*	*- 44,33*
Amount surrendered during the year				*44,06*

CAPITAL

4055. Capital Outlay on Police

Voted

Original	69,36,42			
Supplementary	10,00,03	79,36,45	72,90,20	- 6,46,25
Amount surrendered during the year				6,46,24

Grant No. 21 - Home Department - Police - *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		
LOANS					
7610. Loans to Government Servants etc.					
Voted					
Original	50,01				
Supplementary	1,49,99		2,00,00	2,08,99	+ 8,99
Amount surrendered during the year					2,61

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 98,09.25 lakh, Rs 94,12,21 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs.98,09.25 lakh in the voted grant, the supplementary grant of Rs 99,20.24 lakh obtained in February 2006 proved excessive.

3. Saving in the voted grant worked out to 7.17 *per cent.*

4. Saving in the charged appropriation worked out to 64.16 *per cent.*

5. In view of the ultimate saving of Rs 44.33 lakh in the charged appropriation, the supplementary appropriation of Rs 43.84 lakh obtained in February 2006 proved unnecessary.

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred mainly under-

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2055.00.115.I.AA. Modernisation of Police with 50 *per cent* assistance from Government of India-				
	O.	53,29.38			
	S.	32,27.07			
	R.	- 34,87.99	50,68.46	50,32.68	- 35.78

Grant No. 21 - Home Department - Police - *contd.*

Supplementary grant obtained in October 2005 was towards purchase of furniture and recurring and non-recurring expenditure towards formation of a new all Women Police Station to the newly formed Police sub division at Tambaram with staff.

Supplementary grant obtained in February 2006 was towards furniture, machinery and equipments purchase of motor vehicles, etc., under modernisation of Police Force.

Withdrawal of provision by reappropriation in February and March 2006 was based on actual requirements towards arms and ammunition, office expenses, purchase of machinery and equipments, Motor vehicles and computer and accessories.

Final saving was due to non-utilisation of funds sanctioned for the various items within the financial year owing to various process involved and also towards issue of retender orders in respect of some other items.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(ii)	2055.00.108.I.AB. Law and Order-				
	O.	1,26,99.82			
	S.	8,14.17			
	R.	- 12,31.11	1,22,82.88	1,22,87.75	+ 4.87

Supplementary grant obtained in October 2005 was towards formation of a new All Women Police Station under Police sub-division at Tambaram with staff.

Supplementary grant obtained in February 2006 was for sanction of 3 additional Armed Reserve Platoons for Chennai City and also towards feeding / dietary charges and purchase of petrol, oil and lubricants.

Withdrawal of provision by reappropriation in March 2006 was mainly based on an actual requirements towards pay and other allowances, dearness allowances advertising and publicity, motor vehicles, arms and ammunition, petroleum, oil and lubricants, feeding/dietary charges and purchase and upkeep of animals.

Specific reasons for the final excess have not been communicated (June 2006).

(iii)	2055.00.114.I.AA. Police Radio Branch-				
	O.	26,01.11			
	S.	83.34			
	R.	- 7,54.42	19,30.03	18,24.28	- 1,05.75

Token provision obtained in through supplementary grant in October 2005 was towards upgradation of 221 posts of Sub-Inspector of Police (Technical) to Inspector of police (Technical) in the Police telecommunications wing.

Supplementary grant obtained in February 2006 was towards purchase of Machinery and equipments and maintenance and feeding / dietary charges.

Withdrawal of provision by reappropriation in February and March 2006 was mainly based on the latest assessment of requirements towards pay and allowances, wages, dearness allowance, travel expenses, rent, rates and taxes, maintenance of machinery and equipments and petroleum, oil and lubricants.

Final saving was due to transfer of Police personnel to various units.

Grant No. 21 - Home Department - Police - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(iv)	2055.00.109.I.AM. Temple Protection Force-				
	O.	16,08.40			
	R.	- 5,36.66	10,71.74	10,78.03	+ 6.29

Withdrawal of provision by reappropriation was mainly based on actual requirements towards pay and allowances, dearness allowances, travel expenses and office expenses.

Final excess under item (iv) was due to settlement of consolidated pay to staff.

(v)	2055.00.104.I.AV. Special Task Force-				
	O.	7,56.58			
	R.	- 4,40.87	3,15.71	3,05.33	- 10.38
(vi)	2055.00.108.I.AA. Commissioner of Police, Chennai-				
	O.	16,77.98			
	S.	0.02			
	R.	- 4,33.17	12,44.83	12,52.27	+ 7.44

Token provision obtained through supplementary grant in October 2005 was for sanction of 40 Police Sub Divisions and 40 posts of Deputy Superintendent of Police/ Assistant Commissioner of Police.

Withdrawal of provision by reappropriation in February and March 2006 under items (v) and (vi) were based on actual requirements towards pay and allowances, wages, dearness allowance, travel expenses, office expenses, rewards and prizes and awards.

Final saving under item (v) was due to huge vacancies in different categories.

Final excess under item (vi) have not been communicated (June 2006).

(vii)	2055.00.108.I.AC. Crime-				
	O.	18,75.79			
	S.	0.02			
	R.	-4 ,15.97	14,59.84	14,68.39	+ 8.55

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards non-recurring expenditure including vehicles besides sanction of additional staff for strengthening of central crime branch and revamping of Chennai City Crime Branch.

Withdrawal of provision by reappropriation in March 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expense, office expenses and Government Pleader's fees.

Final excess have not been communicated (June 2006).

Grant No. 21 - Home Department - Police - *contd.*

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
(viii) 2055.00.101.I.AC. 'Q' Branch, C.I.D.-				
O.	9,73.49			
S.	16.31			
R.	- 2,12.64	7,77.16	7,88.88	+ 11.72

Token provisions obtained through supplementary grant in October 2005 and additional provision obtained through supplementary grant in February 2006 were towards call charges in respect of the cell phones used by 100 Police officers at the rate of Rs 2000/- per month, office and hospitality / entertainment expenses.

Withdrawal of provision by reappropriation in February and March 2006 was based on actual requirements towards pay and allowances, dearness allowances, travel expenses, office expenses, rent and petroleum, oil and lubricants.

Final excess was due to increase in pay and allowance as the HRA and CCA slab has been increased on account of merger of 50 *per cent* DA into pay.

Head		Total grant	Actual expenditure	Excess+ Saving-
(ix) 2055.00.101.I.AA. Crime Branch, C.I.D.-				
O.	18,44.01			
R.	- 4,03.73	14,40.28	16,74.91	+ 2,34.63

Withdrawal of provision by reappropriation in February and March 2006 was based on actual requirements towards pay and allowances, wages, dearness allowance, travel expenses, office expenses, maintenance of machinery and equipments, maintenance of motor vehicles, Government pleader's fees and petroleum, oil and lubricants.

Final excess was due to increase in pay and allowance as the HRA and CCA slab has been increased on account of merger of 50 *per cent* DA into pay.

Head		Total grant	Actual expenditure	Excess+ Saving-
(x) 2014.00.114.I.AF. Mofussil Law Officers-				
O.	9,83.78			
R.	- 1,42.87	8,40.91	8,41.47	+ 0.56

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up vacant posts as per Government instruction.

Head		Total grant	Actual expenditure	Excess+ Saving-
(xi) 2055.00.111.I.AB. Railway Police, Chennai-				
O.	9,14.50			
S.	10.00			
R.	- 1,90.73	7,33.77	7,90.01	+ 56.24

Supplementary grant obtained in February 2006 was towards travelling allowances.

Withdrawal of provision by reappropriation in February and March 2006 was based on actual requirements towards pay and allowances, wages, dearness allowance, travel expenses, office expenses, rent, property tax, periodical maintenance, maintenance of machinery and equipments, maintenance of motor vehicles, petroleum, oil and lubricant and clothing, tentage and stores.

Final excess was due to increase in the Pay and allowances consequent to merger of 50 *percent* of DA into Pay and increase in slab for HRA and CCA.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xii)	2055.00.109.I.AA. District Police-				
	O.	5,14,94.91			
	S.	24,69.70			
	R.	22.17	5,39,86.78	5,38,35.58	- 1,51.20

Token provision obtained through supplementary grant in October 2005 and provision through supplementary grant in February 2006 was towards sanction of 40 Police Sub divisions and 40 posts of Deputy Superintendent of Police/ Assistant Commissioner of Police, enhancement of extra time remunerations to the Police Constables and Head Constables from 1.4.2005, enhancement of feeding charges for the Police personnel in districts and additional provision towards travelling allowances, Rent, rates and taxes, organising friends of police to the Central fund of the All India Police Central Board, payment of pleaders' fees, payment of rewards, maintenance of Computers and accessories, training to the Police personnel, establishment of new Police Station at Villupuram, Tindivanam and Kallakurichi, formation of traffic police station at Sri Villiputhur, bifurcation of Aruppukkottai subdivision as Aruppukkottai and Tiruchuli, formation of new police station at SIPCOT Complex at Thoothukudi, creation of 2 armed platoons for Perambalur District and also towards washing allowance and risk allowance.

Enhancement of provision by reappropriation in February 2006 was due to actual requirements towards pay and allowances, settlement of pending bills towards tour travelling allowance, office expenses, arrears of water charges, advertisement charges, purchase of new motor vehicles, maintenance and settlement of pending bills, pleaders fees and commitment charges for Home Guards.

Reasons for the final saving have not been communicated (June 2006).

(xiii)	2055.00.104.I.AQ. Tamil Nadu Special Police Battalion VII - Expenditure when stationed in the State-				
	O.	10,68.30			
	R.	- 50.35	10,17.95	9,51.67	- 66.28

Withdrawal of provision by reappropriation in February 2006 and March 2006 was based on actual requirements towards pay and allowances, dearness allowances, office expenses, property tax and water charges and maintenance of motor vehicles.

The decrease was partly offset by additional provision due to settlement of pending bills towards tour travelling allowances, clothing, tentage and stores as well as clearance of pending bills towards stitching charges and escalation of prices on Petroleum products.

Final saving was due to transfer of certain police personnel to various unit.

(xiv)	2055.00.104.I.AO. Tamil Nadu Special Police Battalion- Expenditure while on deputation-				
	O.	12,85.08			
	S.	65.64			
	R.	- 1,48.02	12,02.70	12,40.76	+ 38.06

Additional provision obtained through supplementary grant in February 2006 was towards travelling allowances and purchase of clothing, tentage and stores.

Withdrawal of provision by reappropriation in February 2006 and March 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expenses, office expenses, maintenance of machinery and equipments, clothing, tentage and stores.

Final excess was due to increase in the HRA and CCA slab on account of merger of 50 *per cent* DA into pay.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(xv)	2235.02.105.I.AB. District Establishment-Enforcement Wing-				
	O.	21,60.91			
	S.	20.51			
	R.	- 1,66.90	20,14.52	20,79.66	+ 65.14

Additional provision obtained through supplementary grant in February 2006 was towards rent.

Withdrawal of provision by reappropriation in March 2006 was based on actual requirements towards pay and allowances, dearness allowance, office expenses, rent, maintenance of motor vehicles, feeding/dietary charges and secret service expenditure.

Final excess was due to settlement of arrears bill of Police personnel received on transfer from other units.

(xvi)	2235.60.200.I.CH. Tamil Nadu Police Health Fund-				
	O.	1,00.00			
	R.	- 1,00.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2006 have not been communicated.

8. Excess in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2055.00.104.I.BA. Tamil Nadu Special Police Battalion XIII - Expenditure when stationed in the State-				
	S.	1,45.72			
	R.	1,10.48	2,56.20	2,57.96	+ 1.76

Provision obtained through supplementary grant in February 2006 was for creation of 1746 Women police constables.

Additional provision by reappropriation in February 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expenses, office expenses, maintenance of motor vehicles and petroleum, oil and lubricant.

Final excess was due to increase in the HRA and CCA slab on account of 50 *per cent* merger of DA into pay.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)	2055.00.003.I.AF. Police Transport-Workshop-cum-Training School at Tiruchirappalli-				
	O.	65.44			
	R.	-13.13	52.31	1,66.10	+1,13.79

Withdrawal of provision by reappropriation in February 2006 and March 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expenses, office expenses and clothing and tentage and stores.

Reasons for the final excess have not been communicated (June 2006).

(iii)	2055.00.001.I.AG. Settlement of Air travel expenses incurred by user Departments under the cadre Control of Director General of Police-				
	O.	30.00			
	R.	67.32	97.32	97.01	- 0.31

Enhancement of provision by reappropriation in February 2006 was towards settlement of pending bills of tour travelling allowance.

(iv)	2055.00.104.I.AB. Hospital charges to Tamil Nadu Special Police Battalion- I, Expenditure when stationed in the State-				
	O.	19.47			
	R.	- 0.87	18.60	69.12	+ 50.52

Withdrawal of provision by reappropriation in February 2006 was based on actual requirements towards pay and allowances and dearness allowance.

Final excess was due to increase in the HRA and CCA slab on account of merger of 50 *per cent* DA into payment claim of arrear bills.

(v)	2055.00.003.I.AD. Police Transport Workshop-*cum*-Training School at Avadi-				
	O.	1,64.65			
	R.	24.57	1,89.22	1,90.24	+ 1.02

Additional provision by reappropriation in February 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expenses, maintenance of machinery and equipments and motor vehicles.

Final excess was due to increase in the slab rate of HRA and CCA on account of merger of 50 *per cent* Dearness Allowance with Pay.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vi)	2055.00.003.I.AE. Service Training in Constabulary and Re-orientation and Re-organisation of Methods in Police Force-				
	O.	45.70			
	R.	28.86	74.56	69.56	- 5.00

Additional provision by reappropriation in February and March 2006 was based on actual requirements towards pay and allowances, dearness allowance, travel expenses, office expenses, property tax and payments to special service.

Reasons for the final saving have not been communicated (June 2006).

(vii)	2070.00.114.I.AD. Establishment charges of operation Crew for the maintenance of Helicopter/Aircraft-				
	O.	20.34			
	R.	11.27	31.61	34.31	+ 2.70

Additional provision by reappropriation in February and March 2006 was mainly based on actual requirements towards pay and allowances.

Final excess was due to increase in pay and allowance consequent to merger of 50 *per cent* DA into pay and increase in slab for HRA and CCA.

9. Saving in the charged appropriation occurred under-

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2055.00.109.I.AA. District Police				
O.	*0.02*			
S.	*42.95*			
R.	*- 42.97*	. .	. .	. .

Provision obtained through supplementary appropriation in February 2006 was towards payment of compensation awarded by the court.

Specific reasons for the withdrawal of entire provision by reappropriation in March 2006 have not been communicated.

CAPITAL

Notes and comments-

1. In view of the ultimate saving of Rs 6,46.25 lakh, the supplementary grant of Rs 10,00.00 lakh obtained in October 2005 proved excessive.

2. Saving in the grant worked out to 8.14 *per cent.*

3. Saving in the grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	4055.00.800.II.JB. Construction of Buildings for the office of the Director General of Police-				
	O.	29,00.00			
	R.	- 29,00.00	. .	. .	. .
(ii)	4055.00.800.II.JD. Construction of Police Academy-				
	O.	25,00.00			
	R.	- 25,00.00	. .	. .	. .
(iii)	4055.00.211.I.AJ. Payment to Tamil Nadu Police Housing Corporation towards construction of quarters for Police Personnel-				
	O.	0.01			
	S.	10,00.00			
	R.	- 10,00.01	. .	. .	. .

Provision obtained through supplementary grant in October 2005 under item (iii) was towards construction of 4000 quarters to the Police personnel by Tamil Nadu Police Housing Corporation Limited.

Specific reasons for withdrawal of entire provision by reappropriation under items (i) to (iii) have not been communicated.

4. Excess in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 4055.00.207.VI.UA. Modernisation of Police-				
O.	14,04.00			
S.	0.01			
R.	45,48.99	59,53.00	59,53.00	..

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in February 2006 was towards construction of Police quarters and Police office buildings.

(ii) 4055.00.211.I.AK. Tamil Nadu Police Housing Corporation for Construction works- Controlled by Director of General of Police-				
O.	32.39			
S.	0.02			
R.	12,04.79	12,37.20	12,37.20	..

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in February 2006 and March 2006 was towards construction of quarters to the Police personnel and purchase of lands and land cost for acquisition of land for construction of Armed reserve Complex at Erode.

LOANS

Notes -

1. Excess of Rs 8.99 lakh (actual excess of Rs 8,99,182) over the grant requires regularisation.

2. In view of the excess of Rs 8.99 lakh in the grant, the supplementary grant of Rs 1,49.99 lakh obtained in February 2006 proved insufficient and the surrender of Rs 2.61 lakh in March 2006 proved injudicious.

Grant No. 22 - Home Department - Fire and Rescue Services

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2070. Other Administrative Services				
Voted				
Original	68,54,95			
Supplementary	23,69,11	92,24,06	65,41,56	- 26,82,50
Amount surrendered during the year				26,87,25
Charged				
Original	1			
Supplementary	..	1	10	+ 9
Amount surrendered during the year				*Nil*
CAPITAL				
4070. Capital Outlay on Other Administrative Services				
Voted				
Original	4			
Supplementary	..	4	..	- 4
Amount surrendered during the year				3

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 26,82.50 lakh, surrender of Rs 26,87.25 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 29.08 *per cent.*

3. Persistent saving occurred in the voted grant during the preceding five years also as under.

	Saving	
Year	*Amount (in lakh of rupees)*	*Percentage*
(Gr 16) 2000-2001	21,87.26	30.46
(Gr 16) 2001-2002	7,81.69	14.03
2002-2003	8,75.26	14.77
2003-2004	3,97.14	6.14
2004-2005	9,88.79	14.62

4. The excess of Rs 0.09 lakh (actual excess of Rs 8,899) over the charged appropriation requires regularisation.

5. Significant saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 2070.00.108.I.AA. Direction and Administration -				
O.	12,69.75			
S.	23,11.86			
R.	- 22,67.27	13,14.34	13,13.10	- 1.24

Provision obtained through supplementary grant in October 2005 was towards (i) purchase of one water tender, furniture, clock, cycle, cash book and installation of telephone for the new single unit Fire and Rescue Service station at Karambakkudi in Pudukkottai division, (ii) purchase of 10 additional water tenders for ten divisions, one 'Hazmat' vehicle, two bowzers and 10 emergency rescue tenders to the Tamil Nadu Fire and Rescue Services department, (iii) creation of certain posts and upgradation of 1120 posts in the Fire and Rescue Service department, (iv) establishment of "Data Base Folders" in all Regional Offices including the new Regional Office to be created at Vellore by creation/redeployment of certain posts and also purchase of computers and accessories, (v) purchase of three skylift vehicles for fire fighting and rescue operations, (vi) purchase of 9000 litres capacity water lorry fitted with fire fighting pump to the Kumbakonam and Rajapalayam Fire and Rescue Services Station each and for redeployment of certain posts, (vii) revised uniform allowance payable to all the personnel belonging to Fire and Rescue Services Department from the rank of fire men to Divisional Officers at a flat rate of Rs100/- p.m. from 1.8.2005, (viii) payment of enhanced rate of extra duty remuneration from Rs 100/- to Rs 150/- per day to all the executive personnel below the rank of Station Officer, (ix) payment towards cell phone charges for 100 individuals in the rank of Station Officer, (x) purchase of 100 sets of personal protective equipment for the use of 100 Fire and Rescue Services Personnel of Chennai City and towards (xi) deputation of Officers and personnel of Fire and Rescue Services Department to foreign countries for training and visits to international exhibitions abroad.

Token provision obtained through supplementary grant in February 2006 was towards payment of Dearness pay due to merger of 50 *per cent* dearness allowance with pay, purchase of Very High Frequency communication sets, and towards purchase of one water tender, pump and other accessories for the use of the newly formed Thirumakkottai Fire and Rescue Service Station and for maintenance of functional vehicles under the Fire and Rescue Services Department.

Withdrawal of provision by reappropriation in February and March 2006 was due to non-procurement of one 'Hazmat vehicle', 3 sky lift vehicles, 10 emergency rescue tenders, 2 bowzers, 100 sets of personal protective equipment, VHF - Hi band wireless sets in the current year due to administrative reasons. Also, one ambulance which was sanctioned for Sattur Fire and Rescue service station could not be purchased due to non-availability of DGS&D rate contract in respect of the model approved by the Government and due to non-filling up of vacancies in the category of deputy directors and certain ministerial posts. The decrease was partly offset by increased provision for payment of licence fee along with Royalty to Government of India for operation of Wireless High Frequency sets.

Final saving was mainly due to lesser requirement of funds towards salaries.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)	2070.00.108.I.AB. Protection and Control - Fire Stations including Workshops and Mobile Repair Squads -				
	O.	54,68.84			
	S.	57.24			
	R.	- 4,56.99	50,69.09	50,81.68	+ 12.59

Provision obtained through supplementary grant in October 2005 was towards (i) creation and upgradation of certain posts in the Fire and Rescue services department, (ii) purchase of cell phones to 100 individuals in the rank of Station Officer and (iii) enhanced feeding charges at a flat rate of Rs 55/- per day to the Fire and Rescue Services personnel including the personnel in special units below the rank of Station Officer who are working in places other than Chennai City without taking into account the hours of duty or the distance from the Fire and Rescue Services Stations.

Token provision obtained through supplementary grant in February 2006 was towards (i) payment of salary to the additional staff for the newly formed Thirumakkottai Fire and Rescue Services Station, (ii) payment of travel expenses to the Fire Service Personnel for Tsunami affected areas at Nagapattinam and (iii) payment of electricity charges for the department.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-filling up of 678 vacancies in the category of fireman, for which recruitment was conducted by the 'Tamil Nadu Uniformed Services Recruitment Board', but could not be filled up due to administrative reasons and also due to lesser requirement towards travel expenses and feeding/dietary charges. The decrease was partly offset by increase towards travelling allowance to the fire service personnel who were attending 24 hours duty in the Tsunami affected areas at Nagapattinam and payment of electricity charges, purchase of furniture, payment of rent and water charges, feeding charges and higher provision for making ex-gratia payment to the family of late Shri.Narasimmavarman, Fireman.

Final excess was due to increased expenditure under dearness pay newly sanctioned by the Government with effect from 1st January 2006.

Grant No. 23 - Home Department - Prisons

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2056. Jails
2059. Public Works
2235. Social Security and Welfare

Voted

Original	71,07,58			
Supplementary	8	71,07,66	62,03,06	- 9,04,60
Amount surrendered during the year				8,29,39

Charged

Original	*3*			
Supplementary	*. .*	*3*	*17*	*+ 14*
Amount surrendered during the year				*Nil*

CAPITAL

4070. Capital Outlay on Other Administrative Services

Voted

Original	25,00,04			
Supplementary	9,98,27	34,98,31	18,23,49	- 16,74,82
Amount surrendered during the year				16,75,04

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 9,04.60 lakh, Rs 8,29.39 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 12.73 *per cent.*

3. Excess of Rs 0.14 lakh (actual excess of Rs 13,849) over the charged appropriation requires regularisation.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are detailed in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2056.00.101.I.AH. Introduction of Video Conferencing System in Prisons -				
O.	1,73.58			
R.	- 1,58.16	15.42	14.80	- 0.62

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser provision made towards telephone charges and other contingencies and also due to non-production of prisoners under video conferencing for the extension of their remand period.

6. Excess in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2056.00.101.I.AE. Wage earning Scheme to Prisoners -				
O.	2,07.21			
S.	0.01			
R.	1,23.12	3,30.34	3,30.29	- 0.05

Token provision obtained through supplementary grant and additional provision by reappropriation in February 2006 were due to payment of wages to the prisoners in various prisons under wage earning scheme.

CAPITAL

Notes and comments -

1. In view of the final saving of Rs 16,74.82 lakh in the grant, the supplementary grant of Rs 9,98.27 lakh obtained in October 2005 proved unnecessary.

2. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	4070.00.800.II.JS. Construction of New Central Prison at Puzhal -				
	O.	25,00.00			
	R.	- 14,75.00	10,25.00	10,25.00	. .

Withdrawal of provision by reappropriation in February and March 2006 was based on the amount released by the Government for construction of Central Prison complex at Puzhal for which the utilisation certificate was issued by the Tamil Nadu Police Housing Corporation.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(ii)	4070.00.800.VI.UB. Modernisation of Prisons - Executed by the Tamil Nadu Housing Corporation -				
	S.	9,98.27			
	R.	- 2,00.01	7,98.26	7,98.26	. .

Supplementary provision obtained in February 2006 was towards modernisation of Prisons Administration.

Withdrawal of provision by reappropriation in February 2006 was due to non-execution of the work of construction of Women Prison at Central Prison, Cuddalore by Tamil Nadu Police Housing Corporation due to administrative reasons.

Grant No. 24 - Home Department - Motor Vehicles Act - Administration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2041. Taxes on Vehicles
2059. Public Works
2235. Social Security and Welfare
3435. Ecology and Environment

Voted				
Original	57,69,11			
Supplementary	12,90,11	70,59,22	50,05,81	- 20,53,41
Amount surrendered during the year				20,78,78
Charged				
Original	*1*			
Supplementary	..	*1*	..	*- 1*
Amount surrendered during the year				*1*

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 20,53.41 lakh, surrender of Rs 20,78.78 lakh during the year proved injudicious.

2. In view of the ultimate saving of Rs 20,53.41 lakh in the voted grant, supplementary grant (Rs 12,90.11 lakh) obtained in October 2005 to the extent of Rs 12,50.00 lakh, under a sub-head which was not made use of, proved unnecessary.

3. Saving in the voted grant worked out to 29.09 *per cent.*

Grant No. 24 - Home Department - Motor Vehicles Act - Administration-*contd.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes-

5. Saving in the voted grant occurred mainly under-

	Head		***Total grant***	***Actual expenditure***	***Excess+ Saving-***
			(in lakh of rupees)		
(i)	2041.00.800.II.JB. Supply of Autorickshaw to unemployed youth under Self Employment Scheme-				
	S.	12,50.00			
	R.	- 12,50.00	..	5.25	+ 5.25

Provision obtained through supplementary grant in October 2005 was towards providing subsidy for buying Autorickshaw under the self employment scheme.

Specific reasons for withdrawal of entire provision by reappropriation in March 2006 and reasons for the final excess have not been communicated (June 2006).

(ii)	2041.00.001.I.AC. Regional Transport Authority - Mofussil-				
	O.	17,24.04			
	S.	0.03			
	R.	- 2,17.04	15,07.03	14,95.02	- 12.01

Token provision obtained through supplementary grant in February 2006 was towards (i) postal expenditure, (ii) payment of rent charges for offices functioning in the private buildings and (iii) payment of salary to the persons who are appointed on contract basis.

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement towards salaries, dearness allowance, rent, rates and taxes, office expenses and training. The decrease was partly offset by increase towards payment of salaries on contract basis.

Reasons for final saving have not been communicated (June 2006).

Grant No. 24 - Home Department - Motor Vehicles Act - Administration-*contd.*

Head			Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(iii)(a)	2041.00.800.I..AE. Payment to Electronics Corporation of Tamil Nadu for preparation of Laminated Type Driving Licenses-				
	O.	6,75.00			
	R.	- 1,74.81	5,00.19	4,87.10	- 13.09
(b)	2041.00.800.II.JA. Implementation of Road Safety Programme-				
	O.	6,00.00			
	R.	- 39.98	5,60.02	4,40.35	- 1,19.67

Specific reasons for withdrawal of provision by reappropriation in March 2006 under items (a) and (b) and reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

(iv)	2041.00.001.I.AB. Regional Transport Authority - Chennai City-				
	O.	3,87.58			
	S.	0.01			
	R.	- 1,01.74	2,85.85	2,62.55	- 23.30

Token provision obtained through supplementary grant in February 2006 was towards payment of electricity charges.

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement towards salaries, dearness allowance, rents, rates and taxes and office expenses, which was partly offset by increase in payment of dearness pay to staff.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 24 - Home Department - Motor Vehicles Act - Administration-*concld.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(v)	2041.00.800.I.AF. Computerisation of Registration and Licensing of Motor Vehicles in Transport Department-				
	O.	2,40.00			
	S.	0.01			
	R.	- 1,82.63	57.38	2,38.92	+ 1,81.54

Token provision obtained through supplementary grant in February 2006 was towards service or commitment charges in connection with computerisation of Registration and Licensing of Motor Vehicles in Transport Department.

Specific reasons for withdrawal of provision by reappropriation in March 2006 and reasons for the final excess have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2041.00.001.I.AA. State Transport Authority-				
O.	2,35.31			
S.	0.02			
R.	- 33.04	2,02.29	2,61.03	+ 58.74

Token provision obtained through supplementary grant in February 2006 was towards payment of dearness pay on account of merger of 50 *percent* of dearness allowance with pay and payment of advance to senior advocates for meeting the expenditure on travel and stay in connection with W.P.No. 22019/2005.

Withdrawal of provision by reappropriation in February 2006 was due to lesser requirement towards salaries, dearness allowance, payment for professional and special services, purchase and maintenance of machinery and equipments, petroleum, oil and lubricants, which was partly offset by increase in payment of dearness pay to the staff.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 25 - Housing and Urban Development Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2216. Housing
2217. Urban Development
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
2251. Secretariat - Social Services

Voted

Original	2,31,97,37			
Supplementary	17,07,94	2,49,05,31	1,29,10,15	- 1,19,95,16
Amount surrendered during the year				1,21,22,00

Charged

Original	*1*			
Supplementary	*. .*	*1*	*. .*	*- 1*
Amount surrendered during the year				*Nil*

CAPITAL

4216. Capital Outlay on Housing
4217. Capital Outlay on Urban Development

Voted

Original	22,00,11			
Supplementary	5,00,03	27,00,14	10,79,74	- 16,20,40
Amount surrendered during the year				16,20,40

Grant No. 25 - Housing and Urban Development Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6216. Loans for Housing
6217. Loans for Urban Development
7610. Loans to Government Servants etc.

Voted

Original	1,15,50,00			
Supplementary	. .	1,15,50,00	48,39,04	- 67,10,96
Amount surrendered during the year				66,99,37

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 1,19.95 lakh, surrender of Rs 1,21.22 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 48.16 *per cent*.

3. Saving in the voted grant was the net result saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2217.05.190.II.JK. Seed Money Assistance to Chennai Metropolitan Development Authority towards Infrastructure Financing in Chennai Metropolitan Area -				
O.	2,00,00.00			
R.	- 2,00,00.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in February 2006 was due to non-issue of orders for infrastructure projects through Chennai Metropolitan Development Authority and non-identification of projects till March 2006.

Grant No. 25 - Housing and Urban Development Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	2217.05.190.II.PA. Share Capital Assistance to Chennai Metropolitan Development Authority towards Tamil Nadu Urban Development Project III -				
	O.	3,00.00			
	S.	0.02			
	R.	- 3,00.02	. .	. .	. .

Token provision obtained through supplementary grant in October 2005 was for preparation of Detailed Project Report and in March 2006 was for the implementation of specific schemes under Tamil Nadu Urban Development Project III.

Withdrawal of entire provision by reappropriation in March 2006 was due to the provision earmarked for Project Monitoring Unit and detailed Project report by Tamil Nadu Urban Development Project III not having utilised.

5. Excess in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2216.06.800.II.JA. Allotments of plots to Special Task Force -				
	O.	0.01			
	R.	54,29.88	54,29.89	54,29.88	- 0.01

Enhancement of provision by reappropriation in March 2006 was towards cost of plots allotted to the Special Task Force Personnel.

(ii)	2217.04.190.II.JJ. Special problem Grant - Assistance to Tamil Nadu Slum Clearance Board recommended by 12th Finance Commission -				
	O.	0.01			
	S.	10,00.01			
	R.	25,88.98	35,89.00	35,89.00	. .

Additional provision obtained through supplementary grant in October 2005 and March 2006 and enhancement of provision by reappropriation in February 2006 was towards 12th Finance Commission grant to Tamil Nadu Slum Clearance Board for implementation of slum development programme in Chennai and other towns.

Grant No. 25 - Housing and Urban Development Department - *contd.*

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(iii)(a)	2216.80.103.I.AJ. Grants to Tamil Nadu Housing Board for payment of property tax on Tamil Nadu Government Servants Rental Housing Scheme Quarters -				
	O.	3,98.15			
	S.	0.01			
	R.	1,73.38	5,71.54	5,71.54	..
(b)	2217.04.190.II.RA. Asian Development Bank assisted scheme under Tsunami Emergency Project (TEAP) - Implementation of Livelihood Support Programme in Chennai Metropolitan Area - Executed by Tamil Nadu Slum Clearance Board-				
	S.	0.01			
	R.	19.99	20.00	1,70.95	+ 1,50.95
(c)	2216.80.103.I.AA. Contribution towards rent for the Middle income group rental flats allotted to Officers of the State Government -				
	O.	15.17			
	R.	0.29	15.46	25.41	+ 9.95

Token provision obtained through supplementary grant under items (a) and (b) and enhancement of provision by reappropriation under items (a), (b) and (c) in March 2006 was towards implementation of the schemes.

Reasons for the final excess under item (b) was due to unspent amount kept in Personal Deposit Account, to be refunded to Government and the orders of the Government indicating the head of account awaited.

Reasons for the final excess under item (c) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2217.01.190.I.AB. Grants to Tamil Nadu Slum Clearance Board for Repayment to Housing and Urban Development Corporation -				
	O.	0.01			
	S.	0.01			
	R.	1,29.24	1,29.26	1,29.25	-0.01

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 was due to the reimbursement of reset charges paid by Tamil Nadu Slum Clearance Board to Housing Urban Development Corporation to settle the resetting of rate of interest at 7.76 *per cent* on the outstanding loan as on 1.1.2005.

CAPITAL

Notes and comments-

1. In view of the ultimate saving of Rs 16,20.40 lakh in the grant, the supplementary grant of Rs 5,00.00 lakh obtained in October 2005 proved unnecessary.

2. Saving in the grant worked out to 60.01 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4216.80.800.II.JX. Resetting and Improvement of the Slum Tenements under Chennai Metropolitan Development Plan in Chennai Region by the Tamil Nadu Slum Clearance Board -				
	O.	20,00.00			
	R.	- 20,00.00	..	..	..

Withdrawal of entire provision by reappropriation in February and March 2006 was due to change of financing resources for Chennai Metropolitan Development Plan component for slum improvement programme in Chennai and other towns by the Tamil Nadu Slum Clearance Board.

Grant No. 25 - Housing and Urban Development Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	4216.02.800.II.QA. Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Tamil Nadu Slum Clearance Board - Housing -				
	S.	5,00.01			
	R.	- 5,00.01	..	..	..

Provision obtained through supplementary grant in February 2006 and token provision obtained through supplementary grant in March 2006 was towards implementation of the scheme.

Withdrawal of entire provision by reappropriation in February and March 2006 was due to non-implementation of the scheme.

(iii)	4217.60.800.II.JH. Metro Rail Project in Chennai -				
	O.	2,00.00			
	R.	- 1,33.88	66.12	66.12	..

Withdrawal of provision by reappropriation in February 2006 was due to lesser provisions proposed by Chennai Metropolitan Development Authority and payment to Delhi Metro Rail Corporation only for the work so far done as the Government issued orders cancelling the Detail Project Report for Metro Rail in Chennai to Delhi Metro Rail Corporation.

5. Excess in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4216.02.051.II.JA. Construction of houses under Tamil Nadu Government Servants Rental Housing Scheme at Thanjavur -				
	O.	0.01			
	S.	0.01			
	R.	9,61.60	9,61.62	9,61.62	..

Token provision obtained through supplementary grant in March 2006 was towards transfer from loan account to capital account for conversion of loans sanctioned towards repayment of bank loan during 1995-96 to 1999-2000 to the Tamil Nadu Housing Board.

Enhancement of provision by reappropriation in March 2006 was towards capitalisation of the loan sanctioned to Tamil Nadu Housing Board for repayment to financial Institutions.

Grant No. 25 - Housing and Urban Development Department - *concld.*

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(ii) 4217.60.800.II.PB. Works under Tamil Nadu Urban Development Project III-Executed by CMDA -				
S.	0.01			
R.	51.99	52.00	52.00	. .

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 was towards implementation of traffic and transportation, highways department schemes under the Tamil Nadu urban Development Project III in the Chennai Metropolitan Development Area.

LOANS

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 67,10.96 lakh, only an amount of Rs 66,99.37 was surrendered during the year.

2. Saving in the grant worked out to 58.10 *per cent*.

3. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(i) 7610.00.201.II.JA. Loans to Government servants for construction of houses -				
O.	1,02,00.00			
R.	- 59,99.37	42,00.63	41,89.04	- 11.59

Withdrawal of provision by reappropriation in March 2006 was due to lesser availment of House Building Advance.

Reasons for the final saving have not been communicated (June 2006).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 6217.60.190.II.PC. Loan Assistance to Chennai Metropolitan Development Authority towards Tamil Nadu Urban Development Project III -				
O.	7,00.00			
R.	- 7,00.00	. .	. .	. .

Specific reasons for withdrawal of entire provision by reappropriation in March 2006 have not been communicated.

Grant No. 26 - Industries Department

Major heads	*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
	(In Thousands of Rupees)		

REVENUE

2040. Taxes on Sales, Trade etc.
2053. District Administration
2059. Public Works
2401. Crop Husbandry
2415. Agricultural Research and Education
2551. Hill Areas
2851. Village and Small Industries
2852. Industries
2853. Non ferrous Mining and metallurgical Industries
2875. Other Industries
2885. Other Outlays on Industries and Minerals
3054. Roads and Bridges
3451. Secretariat - Economic Services

Voted

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	50,74,38			
Supplementary	37,06	51,11,44	27,48,41	- 23,63,03
Amount surrendered during the year				21,08,33

Charged

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*- 1*
Amount surrendered during the year				*Nil*

Grant No. 26 - Industries Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

CAPITAL

4217. Capital outlay on Urban Development
4860. Capital outlay on Consumer Industries
4875. Capital Outlay on Other Industries
5054. Capital Outlay on Roads and Bridges
5465. Investments in General Financial and Trading Institutions

Voted

Original	78,15,61			
Supplementary	7,17,32	85,32,93	65,83,99	- 19,48,94
Amount surrendered during the year				19,48,95

LOANS

6425. Loans for Cooperation
6854. Loans for Cement and Non-metallic Mineral Industries
6860. Loans for Consumer Industries

Voted

Original	. .			
Supplementary	1,52,91,73	1,52,91,73	1,47,80,94	- 5,10,79
Amount surrendered during the year				5,00,00

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 23,63.03 lakh, Rs 21,08.33 lakh only was surrendered during the year.

Grant No. 26 - Industries Department - *contd.*

2. In view of the saving of Rs 23,63.03 lakh in the voted grant, the supplementary grant of Rs 37.06 lakh obtained in October 2005 and February 2006 proved unnecessary.

3. Saving in the voted grant worked out to 46.23 *per cent*.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2885.01.101.II.JD. Assistance to Tamil Nadu Industrial Investment Corporation towards Share Subsidy to Industrial Units-				
	O.	12,00.00			
	R.	- 12,00.00	. .	. .	. .
(ii)	2852.80.800.II.JG. Promotion of Investments in Tamil Nadu-				
	O.	10,00.00			
	R.	- 10,00.00	. .	. .	. .
(iii)	2852.80.800.II.JF. Formation of New Programmes under United Nations Industrial Development Organisation (UNIDO)-				
	O.	6,00.00			
	R.	- 6,00.00	. .	. .	. .
(iv)	2852.80.800.II.JH. Land Cost Investment Incentive-				
	O.	5,00.00			
	R.	- 5,00.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in February and March 2006 under item (i) was due to lesser requirement of funds on pending cases of application for subsidy disbursement in the current year by Tamil Nadu Industrial Investment Corporation, the sanction for which was not issued by the Government.

Withdrawal of entire provision by reappropriation in March 2006 under items (ii) and (iv) was due to non-issue of specific sanction order by the Government for releasing the amount.

Withdrawal of entire provision by reappropriation in February 2006 under item (iii) was due to delay in clearance of project by the United Nations Industrial Development Organisation (UNIDO).

6. Excess in the voted grant occurred mainly under-

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(i)	2040.00.800.I.AI. Reimbursement of Sales Tax paid by Tamil Nadu Industrial Explosive Limited-				
	S.	0.01			
	R.	9,99.99	10,00.00	10,00.00	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards reimbursement of Sales Tax paid by the Tamil Nadu Industrial Explosives Limited.

	Head		Total grant	Actual expenditure	Excess+ Saving-
(ii)	2415.01.004.II.JU. Sugarcane Research Development under Sugarcane Cess Fund-				
	S.	0.01			
	R.	24.38	24.39	24.39	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were due to sanction of grants to Sugarcane Research Centre, Cuddalore under Sugarcane Cess Fund.

CAPITAL

Notes and comments-

1. Saving in the grant worked out to 22.84 *per cent.*

2. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

3. Saving in the grant occurred mainly under-

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(i)	4217.60.190.II.JW. Share participation in Railway Projects for gauge conversion-				
	O.	55,00.00			
	R.	- 55,00.00	..	..	..
(ii)	4217.60.190.II.JX. Share participation in Railway Projects for Mass Rapid Transport System Phase II -				
	O.	16,24.00			
	R.	- 16,24.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 under items (i) and (II) was due to non-receipt of proposal from the Southern Railway for the release of funds in the current year.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	5054.05.337.II.JB. Improvement of Roads-				
	O.	6,91.60			
	R.	- 2,07.62	4,83.98	4,83.99	+ 0.01

Withdrawal of provision by reappropriation in March 2006 was due to restriction of provision for spill-over works and the non-achievement of the target in the current year due to heavy rain.

4. Excess in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
5465.02.190.II.JD. State participation in Share Capital of Tamil Nadu Industrial Investment Corporation-				
S.	7,17.32			
R.	53,82.68	61,00.00	61,00.00	. .

Provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were due to conversion of existing Loan into Equity in Tamil Nadu Industrial Investment Corporation Limited.

5. Sugarcane Cess Fund-

The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utilised for sugarcane development and research schemes including road development in sugar factory areas.

The cess is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services-114. Receipts under the Sugarcane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugarcane Cess Fund" under "3054. Roads and Bridges" under this grant. Rupees 6,50.96 lakh has been contributed to the fund during the year 2005-2006.

The expenditure on the approved schemes is initially recorded under the major heads "2401.Crop Husbandry, "2415. Agricultural Research and Education", "3054. Roads and Bridges" and "5054 Capital Outlay on Roads and Bridges" in this Grant. The share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs 7,57.17 lakh (Rs 24.04 lakh from "2415. Agricultural Research and Education", Rs 2,49.14 lakh from "3054.Roads and Bridges" and Rs 4,83.99 lakh from "5054. Capital Outlay on Roads and Bridges" in this Grant). The balance at the credit of the Fund on 31st March 2006 was Rs 4,79.74 lakh*.

The transaction of the Fund stand included under "8229. Development and Welfare Funds-103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of Finance Accounts 2005-2006.

* Differs from Statement No 16 of Finance Accounts by Rs 1,07.56 lakh which is attributable to direct credit to the fund through Treasury Accounts (Salem Treasury, May 1999- Rs 7.56 lakh, PAO(South), Chennai, March 2006- Rs 1 crore, which is under examination).

Grant No. 27 - Information and Tourism Department -Information and Publicity (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	

REVENUE

2059. Public Works
2220. Information and Publicity
2235. Social Security and Welfare
2250. Other Social Services
2251. Secretariat - Social Services

Original	32,07,21			
Supplementary	6,82,06	38,89,27	30,35,40	- 8,53,87
Amount surrendered during the year				8,35,16

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 8,53.87 lakh, Rs 8,35.16 lakh only was surrendered during the year.

2. Saving in the grant worked out to 21.95 *per cent.*

3. Saving occurred persistently in the grant during the preceding five years also as under-

Year	*Saving* *Amount (in lakh of rupees)*	*Percentage*
(Gr.46) 2000-2001	5,87.05	22.16
(Gr.46) 2001-2002	10,87.09	43.86
2002-2003	6,30.63	21.26
2003-2004	7,10.16	21.04
2004-2005	2,02.63	7.42

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 2220.60.106.I.AI. Publicity-				
O.	10,24.80			
S.	0.01			
R.	- 5,74.72	4,50.09	4,49.28	- 0.81

Token provision obtained through supplementary grant in February 2006 was in connection with the expenditure on National Leaders birthday functions.

Grant No. 27 - Information and Tourism Department -Information and Publicity (All voted)-*concld.*

Withdrawal of provision by reappropriation in March 2006 was due to minimizing the expenditure and non-utilization of funds towards Advertising and Publicity on account of announcement of Assembly Elections.

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(ii)	2059.01.053.I.BF. Buildings - Information and Publicity (Administered by Chief Engineer (Buildings))-					
		O.	54.39			
		S.	5.00			
		R.	-18.80	40.59	18.53	- 22.06

Supplementary grant obtained in October 2005 was towards maintenance of Information and Publicity Buildings.

Withdrawal of provision by reappropriation in March 2006 was due to non-receipt of priority list of works from Government in Information and Public Relation Department for periodical maintenance,

Reasons for the final saving have not been communicated (June 2006).

(iii)	2220.01.105.II.JB. Tamil Nadu Film Division-					
		O.	39.80			
		R.	-39.80	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 was due to non-utilization of funds towards purchase of machinery and equipments on account of announcement of Assembly Elections.

6. Excess in the grant occurred mainly under-

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(i)	2220.01.105.I.AE. State Awards-					
		O.	21.95			
		S.	25.96			
		R.	26.85	74.76	74.76	..

Supplementary grant obtained in February 2006 was towards the expenditure of Selection Committee in connection with Film Subsidy for the years from 2000 to 2004 and Film Awards for the years 2003 and 2004.

Enhancement of provision by reappropriation in February 2006 was due to Sitting fee for Award Committee members and also due to Film awards and KVB to staff who rendered unblemished service.

Grant No. 28 - Information and Tourism Department - Tourism (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2551. Hill Areas				
3452. Tourism				
Original	18,03,80			
Supplementary	13,83,17	31,86,97	28,87,89	- 2,99,08
Amount surrendered during the year				2,98,88
CAPITAL				
5452. Capital Outlay on Tourism				
Original	14,38,46			
Supplementary	. .	14,38,46	8,15,42	- 6,23,04
Amount surrendered during the year				6,23,03

REVENUE

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 2,99.08 lakh, Rs 2,98.88 lakh only was surrendered during the year.

2. Saving in the grant worked out to 9.38 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Significant saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	3452.80.104.II.JH. Promotion and Publicity of Tourism -				
	O.	12,00.04			
	R.	- 2,15.27	9,84.77	9,84.78	+0.01

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-utilisation of funds towards advertising and publicity due to announcement of Assembly Elections.

Grant No. 28 - Information and Tourism Department - Tourism (All voted)-*contd.*

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(ii)	3452.01.101.VI.UR. Government of India assistance Scheme -					
		O.	1,00.00			
		R.	- 97.60	2.40	2.40	. .

Withdrawal of provision by reappropriation in February 2006 was due to non-utilisation of funds of Lumpsum provision under the Government of India assistance Scheme.

(iii)	3452.80.001.I.AA. Tourist Bureau -					
		O.	1,56.94			
		R.	- 44.85	1,12.09	1,11.08	-1.01

Withdrawal of provision by reappropriation in February 2006 was mainly due to lesser provision towards pay, dearness allowance, travel expenses, office expenses, rent etc. due to enforcement of strict economy in expenditure.

5. Excess in the grant occurred mainly under -

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(i)	3452.01.101.III.SP. Construction of Wayside facilities -					
		O.	0.01			
		S.	13,83.14			
		R.	40.71	14,23.86	14,23.86	. .

Provision obtained through supplementary grant in February 2006 was towards implementation of the various schemes such as Development of Thirukurungudi in Tirunelveli District, Jain Theerthashetra tourist circuit and Adhisankara Tourist circuit in Tamil Nadu with the release of grants-in-aid by the Government of India. Partial withdrawal of provision by reappropriation in March 2006 was due to non-utilisation of funds due to announcement of Assembly Elections.

Enhancement of provision by reappropriation in February 2006 was due to additional requirement based on the Government of India release which was partly offset by non-utilisation of funds towards grants-in-aid.

(ii)	2551.01.133.II.JA. Western Ghats Development Programme - Tourism Sector -					
		S.	0.01			
		R.	34.99	35.00	35.00	. .

Grant No. 28 - Information and Tourism Department - Tourism (All voted)-*concld.*

Token provision obtained through supplementary grant in February 2006 was towards construction of tourism infrastructure at Kodaikanal and parking lot and refurbishment of existing tourist rest house at Thiruparappu Waterfalls in Kanyakumari District under Western Ghat Development Project and enhancement of provision by reappropriation in February 2006 was due to additional requirement based on the Government of India release.

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(iii)	3452.01.101.VI.UM. Providing basic amenities in Tourist Centre -				
	O.	0.01			
	S.	0.01			
	R.	24.32	24.34	24.34	. .

Token provision obtained through supplementary grant in February 2006 was towards development of Kazhugumalai under rural tourism and enchancement of provision by reappropriation in February 2006 was due to the release of grants-in-aid by the Government of India.

CAPITAL

Notes and comments -

1. Saving in the grant worked out to 43.31 *per cent.*

2. Significant saving in the grant occurred mainly under -

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	5452.01.101.VI.UC. Providing basic amenities in Tourist Centres -				
	O.	6,50.00			
	R.	-4,35.04	2,14.96	2,14.96	. .
(ii)	5452.01.101.II.KV. Improvement of basic facilities in Tourist Centres -				
	O.	6,36.00			
	R.	-1,00.03	5,35.97	5,35.97	. .

Withdrawal of provision by reappropriation in February and March 2006 under items (i) and (ii) was mainly due to lesser requirement and non-utilisation of funds due to announcement of Assembly Elections.

	Head		Total grant	Actual expenditure	Excess+ Saving-
(iii)	5452.80.800.II.JA. Tourism Development under Hill Area Development Programme -				
	O.	1,50.00			
	R.	- 85.50	64.50	64.50	. .

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser requirement on grants for Capital expenditure in providing basic amenities in Tourist Centres.

Grant No. 29 - Information and Tourism Department - Stationery and Printing

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2058. Stationery and Printing				
2059. Public Works				
Voted				
Original	54,71,22			
Supplementary	3	54,71,25	51,07,57	-3,63,68
Amount surrendered during the year				3,23,27
Charged				
Original	*10,00*			
Supplementary	. .	*10,00*	*10.00*	. .
Amount surrendered during the year				*Nil*
CAPITAL				
4058. Capital Outlay on Stationery and Printing				
Voted				
Original	1,00,01			
Supplementary	. .	1,00,01	99,57	-44
Amount surrendered during the year				44

REVENUE

Notes and comment -

1. Though the ultimate saving in the voted grant worked out to Rs 3,63.68 lakh, Rs 3,23.27 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 6.65 *per cent.*

3. Saving in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2058.00.103.I.AF. Government Branch Press, Virudhachalam-				
O.	1,03.99			
R.	-18.67	85.32	86.15	+0.83

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirements under salaries, dearness allowance, office expenses, rent, rates and taxes, scholarships and stipends, prizes and awards and transport charges which was partly offset by increase towards clothing, tentage and stores for supply of uniforms to workers in all Government presses.

4. *Depreciation Reserve Fund - Government Presses -*

The Fund is intended for meeting expenditure on renewals and replacements of machinery in the Government presses. It is credited (by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc., in the Government presses as also the residual book value of the plant, machinery etc., disposed off during the year. An amount of Rs 0.01 lakh was transferred to the Fund during the year by debit to this grant.

The expenditure on the objects of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

No expenditure was met out of this Fund during 2005-06.

The balance at the credit of the Fund as on 31st March 2006 was Rs 6,45.76 lakh.

An account of the transactions of the Fund is included under the head "8226 Depreciation/ Renewal Reserve Funds - Depreciation Reserve Fund of Government Non-Commercial Departments" in Statement No.16 of Finance Accounts 2005-06.

Grant No. 30 - Information Technology Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2202. General Education				
2220. Information and Publicity				
2852. Industries				
3451. Secretariat - Economic Services				
Voted				
Original	14,08,69			
Supplementary	7,57,33	21,66,02	16,91,44	- 4,74,58
Amount surrendered during the year				4,74,71
Charged				
Original	*1*			
Supplementary	. .	*1*	. .	*- 1*
Amount surrendered during the year				*1*

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 4,74.58 lakh only, surrender of Rs 4,74.71 lakh during the year proved injudicious.

2. Saving in the voted grant works out to 21.91 *per cent.*

3. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2852.07.800.II.JA. Grants to Electronic Corporation of Tamil Nadu for reimbursement of Stamp duty paid by the developers in the private Information Technology Park -				
	O.	3,00,00			
	R.	- 3,00,00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2006 was due to non-finalisation of programmes for the reimbursement of Stamp Duty paid by the developers in the Private Information Technology Park during the current year.

Grant No. 30 - Information Technology Department-*concld.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(ii) 2852.07.800.II.JE. Assistance to Electronic Corporation of Tamil Nadu towards Small and Medium Enterprises and Rural Area Services through Internet -				
O.	1,00.00			
R.	-1,00.00	..	..	..

Withdrawal of entire provision by reappropriation in February and March 2006 was due to lesser requirement under grants component to Small and Medium Enterprises and Rural Area Services through Internet Project on observing technical formalities and non-finalisation of RASI Tower Project.

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(iii) 2852.07.800.II.JC. Grants to Electronic Corporation of Tamil Nadu towards Promotion of Information Technology -				
O.	1,25.00			
R.	- 57.00	68.00	68.00	..

Withdrawal of provision by reappropriation in March 2006 was due to lesser programmes on Information Technology promotion Schemes in the current year.

Grant No. 31 - Labour and Employment Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2202. General Education				
2210. Medical and Public Health				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2230. Labour and Employment				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
3475. Other General Economic Services				
Voted				
Original	1,90,09,99			
Supplementary	91,81	1,91,01,80	1,76,42,34	-14,59,46
Amount surrendered during the year				8,72,82
Charged				
Original	*1*			
Supplementary	. .	1	. .	-1
Amount surrendered during the year				1
CAPITAL				
4250. Capital Outlay on other Social Services				
Voted				
Original	4,53,42			
Supplementary	1,08,71	5,62,13	3,93,86	-1,68,27
Amount Surrendered during the year				1,18,91

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 14,59.46 lakh, Rs 8,72.82 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 7.64 *per cent.*

3. Saving occurred persistently in the voted grant during the preceding five years also as under -

Year	*Saving* Amount (in lakh of rupees)	*Saving* Percentage
(Gr.28) 2000-2001	21,34.09	16.11
(Gr.28) 2001-2002	8,09.75	9.48
2002-2003	22,69.59	12.77
2003-2004	24,37.41	13.62
2004-2005	11,17.72	6.30

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(i) 2230.03.101.II.JE. Modernisation of Existing Industrial Training Institutes -				
O.	5,77.85			
R.	- 3,26.22	2,51.63	2,51.91	+0.28

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser expenditure incurred towards purchase of machinery and equipments, payments for professional and special services, office expenses and dearness allowance.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 2210.01.102.I.AG. Expenditure on Employees State Insurance Scheme both insured persons and their families -				
O.	59,63.28			
S.	0.02			
R.	93.35	60,56.65	57,64.81	- 2,91.84

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards payment for contract appointments and purchase of medicines for Employees State Insurance Hospitals.

Grant No. 31 - Labour and Employment Department-*contd.*

The increase was partly offset by decrease towards salaries, dearness allowance, machinery and equipment, rent, rates and taxes, stores and equipments, clothing, tentage and stores and delay in receipt of concurrence of ESI Corporation, New Delhi for purchase of Machinery and Equipments.

Reasons for the final saving have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iii)	2230.03.101.I.AA. Industrial Training Institutes -				
	O.	34,42.94			
	S.	0.04			
	R.	- 1,39.65	33,03.33	33,04.35	+1.02

Token provision obtained through supplementary grant in February 2006 was towards (i) payment of electricity charges, (ii) purchase of materials and supplies, (iii) payment for contract appointments and (iv) imparting training in Government Industrial Training Institutes.

Withdrawal of provision by reappropriation in February and March 2006 was towards decrease on salaries and dearness allowance due to non-filling up of vacant posts and lesser expenditure incurred towards scholarships and stipends, office expenses, rent, rates and taxes and computer and accessories.

The decrease was partly offset by increase towards payment to contract employees, supply of materials and imparting training to the departmental staff.

Reasons for the final excess have not been communicated (June 2006).

(iv)	2230.01.101.I.AB. Machinery for Enforcement of Labour Laws -				
	O.	13,59.35			
	R.	- 1,38.83	12,20.52	12,47.31	+26.79

Withdrawal of provision by reappropriation in February and March 2006 was mainly towards decrease on salaries and dearness allowance due to non-filling up of vacant posts and lesser expenditure incurred towards rent and water charges.

Reasons for the final excess have not been communicated (June 2006).

(v)	2210.01.102.I.AD. Mofussil Hospitals (Employees State Insurance Hospital, Coimbatore) -				
	O.	6,65.41			
	S.	0.01			
	R.	- 60.74	6,04.68	5,63.82	- 40.86

Token provision obtained through supplementary grant in February 2006 was towards payment for contract appointments.

Grant No. 31 - Labour and Employment Department-*contd.*

Withdrawal of provision by reappropriation in February and March 2006 was towards decrease in payment of salaries and dearness allowance due to non-filling up of vacant posts and lesser expenditure incurred towards office expenses.

The decrease was partly offset by increase towards payment for contract appointments and feeding/dietary charges relating to Employees State Insurance Hospital.

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under -

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2230.01.102.I.AE. Setting up of Safety cells -				
	O.	1,94.96			
	R.	8.05	2,03.01	2,21.50	+18.49

Enhancement of provision by reappropriation in February and March 2006 was due to increase in payment of dearness allowance, office expenses, rent, petroleum, oil and lubricant and travel expenses.

Reasons for the final excess have not been communicated (June 2006).

(ii)	2230.01.103.I.AC. Labour Welfare Fund - Controlled by the Commissioner of Labour -				
	O.	78.24			
	S.	0.01			
	R.	13.75	92.00	94.23	+2.23

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards payment of Government contribution to Labour Welfare Fund based on the worker's contribution.

Reasons for the final excess have not been communicated (June 2006).

(iii)	2230.03.003.I.AA. Headquarters Staff -				
	O.	1,67.86			
	S.	0.01			
	R.	10.42	1,78.29	1,78.63	+0.34

Token provision obtained through supplementary grant in February 2006 was towards payment of electricity charges.

Enhancement of provision by reappropriation in February and March 2006 was towards salaries, office expenses, rent, rates and taxes, transport charges, advertising and publicity, printing charges and payments for professional and special services.

CAPITAL

Notes and comment -

1. In view of the ultimate saving of Rs 1,68.27 lakh in the grant, the supplementary grant (Rs 1,08.71 lakh) obtained in February 2006 to the extent of Rs 69.63 lakh, under certain sub-heads which were not made use of, proved unnecessary.

2. Though the ultimate saving in the grant worked out to Rs 1,68.27 lakh, Rs 1,18.91 lakh only was surrendered during the year.

3. Saving in the grant worked out to 29.93 *per cent*.

4. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4250.00.203.II.JG. Development of Industrial Training Institutes - Land and Buildings -				
O.	3,71.02			
S.	69.63			
R.	-1,27.41	3,13.24	2,76.26	-36.98

Additional provision obtained through supplementary grant in February 2006 was towards purchase of machinery and equipments.

Withdrawal of provision by reappropriation in February and March 2006 was due to non-completion of building works of Government Industrial Training Institutes, non-finalisation of tenders and non-execution of purchase orders by the firms for machinery and equipments.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 32 - Law Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2014. Administration of Justice				
2052. Secretariat - General Services				
2059. Public Works				
2202. General Education				
Original	8,33,68			
Supplementary	1,27,60	9,61,28	7,42,77	-2,18,51
Amount surrendered during the year				1,17,40

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 2,18.51 lakh, Rs 1,17.40 only was surrendered during the year.

2. In view of the ultimate saving of Rs 2,18.51 lakh, in the grant, supplementary grant obtained during the year proved unnecessary.

3. Saving in the grant worked out to 22.73 *per cent.*

4. Saving in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2202.03.107.II.JD. Educational Assistance to the Children of members studying Law under Chief Minister's Farmers Social Security Scheme -				
	S.	1,00.01			
	R.	-74.46	25.55	25.54	-0.01

Provision through supplementary grant in October 2005 and token provision obtained through supplementary grant in February 2006 were towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2006 was due to lesser provision required towards scholarships and stipends.

Grant No. 32 - Law Department (All voted)-*concld.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(ii)	2014.00.114.I.AL. Constitution of Law Commission -				
	O.	66.72			
	R.	-47.97	18.75	18.22	-0.53

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser provision made towards payment of salary, dearness allowance, electricity charges and rent.

(iii)	2052.00.090.I.AK. Law Department -				
	O.	2,59.02			
	S.	0.01			
	R.	-8.94	2,50.09	2,16.90	-33.19

Token provision obtained through supplementary grant in February 2006 was towards merger of 50 *per cent* dearness allowance as dearness pay.

Withdrawal of provision by reappropriation in February 2006 was due to lesser provision required towards salaries, dearness allowance and pleaders fee.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 33 - Municipal Administration and Water Supply Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2215. Water Supply and Sanitation				
2217. Urban Development				
2236. Nutrition				
2251. Secretariat - Social Services				
3475. Other General Economic Services				
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	7,02,14,57			
Supplementary	1,50,54,82	8,52,69,39	7,67,60,38	- 85,09,01
Amount surrendered during the year				87,82,56
Charged				
Original	*1*			
Supplementary	. .	*1*	. .	*- 1*
Amount surrendered during the year				*1*
CAPITAL				
4215. Capital Outlay on Water Supply and Sanitation				
4217. Capital Outlay on Urban Development				
5054. Capital Outlay on Roads and Bridges				
Voted				
Original	6,66,30,25			
Supplementary	9,00,04	6,75,30,29	5,40,73,43	-1,34,56,86
Amount surrendered during the year				1,34,57,11

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6215. Loans for Water Supply and Sanitation
6217. Loans for Urban Development
7615. Miscellaneous Loans

Voted

Original	1,21,69,23			
Supplementary	1,79,48,00	3,01,17,23	3,00,93,20	- 24,03
Amount surrendered during the year				24,01

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 85,09.01 lakh, an amount of Rs 87,82.56 lakh surrendered during the year proved injudicious.

2. In view of the saving of Rs 85,09.01 lakh in the voted grant, supplementary grant of Rs 1,50.55 lakh obtained in October 2005 and February 2006 proved excessive.

3. Saving in the voted grant worked out to 9.98 *per cent*.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2217.04.192.II.JA. Slum Improvement Programme in Urban Local Bodies-				
	O.	54,17.00			
	R.	- 54,17.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 was due to non-provision of funds by Government of India to implement National Slum Development Programme.

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)(a)	2215.01.102.III.SB. Accelerated Rural Water Supply Programme-				
	O.	40,00.00			
	R.	- 40,00.00	..	..	..
(b)	2215.01.102.III.SI. Accelerated Rural Water Supply Programme for Scheduled Caste / Scheduled Tribe habitations-				
	O.	10,00.00			
	R.	- 10,00.00	..	..	..
(c)	2215.01.102.VI.UA. Comprehensive Piped Water Supply scheme in excess Fluoride affected areas-				
	O.	1,02.25			
	R.	- 1,02.25	..	..	..

Withdrawal of entire provision by reappropriation in February 2006 under items (a), (b) and (c) was due to closure of the schemes.

(iii)(a)	2215.01.190.VI.UB. Grants to Tamil Nadu Water Supply and Drainage Board for the execution of Accelerated Urban Water Supply Programme-				
	O.	25,00.00			
	R.	- 11,33.74	13,66.26	13,66.25	- 0.01
(b)	2217.03.190.VI.UA. Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited - Scheme for Integrated Development of Small and Medium Towns-				
	O.	30,00.00			
	R,	- 10,49.59	19,50.41	19,50.41	..

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(c)	3475.00.108.II.JA. Urban Self Employment Programme (USEP)-				
	O.	2,64.37			
	R.	- 1,10.31	1,54.06	1,54.06	. .

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) and in March 2006 under item (c) was due to lesser provision made by the Central Government for the schemes.

(iv)	3604.00.192.I.AA. Grants to Municipalities as per the recommendation of State Finance Commission- Controlled by Commissioner of Municipal Administration-				
	O.	2,21,34.00			
	S.	27,26.05			
	R.	- 11,24.55	2,37,35.50	2,37,35.50	. .

Additional provision obtained through supplementary grant in February 2006 was towards grants to Municipalities as per the recommendations of the Second State Finance Commission.

Withdrawal of provision by reappropriation in February and March 2006 was towards devolution of funds as grants to Municipal Corporations, Municipalities and III Grade Municipalities and also towards Funds to Local Bodies as per the recommendations of 12th Finance Commission and Second State Finance Commission.

(v)(a)	2217.05.800.II.PA. Ploughing back of the surplus distribution Tamil Nadu Urban Development Fund into Water and Sanitation Pooled Fund-				
	O.	6,15.58			
	R.	- 5,75.17	40.41	40.41	. .
(b)	2217.05.191.II.PD. Contribution of grant fund from out of dividend from Tamil Nadu Urban Development Fund-				
	O.	4,30.49			
	R.	- 3,69.88	60.61	60.61	. .

Withdrawal of provision by reappropriation in March 2006 under items (a) and (b) was due to lesser dividend amount paid to Government of Tamil Nadu by Tamil Nadu Urban Development Fund.

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(vi)	2236.02.102.II.KP. Puratchi Thalaivar MGR Nutritious Meal Programme for Children of the age group of 5 to 9 in the Corporation and Municipal Schools-				
	O.	8,48.01			
	S.	1,39.00			
	R.	48.06	10,35.07	8,68.76	-1,66.31

Additional provision obtained through supplementary grant in October 2005 was towards payment of honorarium and dearness allowance for the organisers, cooks and helpers in Puratchi Thalaivar MGR Nutritious Meal Programme.

Enhancement of provision by reappropriation in February and March 2006 was mainly due to increase in pay and allowances due to the surrender leave claims and higher cost of feeding and dietary charges.

Reasons for the final saving have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(vii)	2236.02.102.II.KQ. Puratchi Thalaivar MGR Nutritious Meal Programme for children of the age group of 10 to 14 in the corporation and Municipal Schools-				
	O.	1,61.40			
	S.	70.00			
	R.	-1,00.97	1,30.43	1,16.04	-14.39

Additional provision obtained through supplementary grant in October 2005 was towards payment of honorarium and dearness allowance for the organisers, cooks and helpers in Puratchi Thalaivar MGR Nutritious Meal Programme.

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

Withdrawal of provision by reappropriation in February and March 2006 was towards decrease in pay and allowances due to non-filling up of vacant posts and lesser expenditure incurred on feeding and dietary charges for the Noon-Meal Scheme.

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)(a)	3604.00.192.II.JB. Grants to Municipalities as per the recommendation of 12th Finance Commission - Controlled by Commissioner of Municipal Administration -				
	O.	0.01			
	S.	0.01			
	R.	38,89.58	38,89.60	38,89.60	..
(b)	3604.00.192.II.JC. Grants to III grade Municipalities as per the recommendation of 12th Finance Commission- Controlled by the Commissioner of Municipal Administration -				
	S.	0.01			
	R.	7,93.73	7,93.74	7,93.74	..

8011
350.7231
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Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 under items (a) and (b) was due to provision made to local bodies as per the recommendations of 12th Finance Commission.

(ii)(a)	3604.00.191.I.AA. Grants to Municipal Corporation as per the recommendation of State Finance Commission- Controlled by Commissioner of Municipal Administration -				
	O.	2,01,81.00			
	S.	0.01			
	R.	14,60.29	2,16,41.30	2,16,41.30	..

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(b) 3604.00.192.I.AB. Grants as per the recommendation of State Finance Commission to III Grade Municipalities-Controlled by Commissioner of Municipal Administration-				
O.	45,16.84			
S.	0.01			
R.	3,26.76	48,43.61	48,43.61	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 under items (a) and (b) was due to higher provision made towards devolution of funds to local bodies as per the recommendations of the Second State Finance Commission.

(iii) 2217.01.191.II.PD. Capital Grant to Tamil Nadu Urban Development Fund for implementing underground drainage project under National River Conservation Project-				
O.	5,60.51			
S.	0.01			
R.	3,63.95	9,24.47	9,24.47	..

Token provision obtained through supplementary grant in February 2006 was towards implementation of the scheme.

Enhancement of provision by reappropriation in February 2006 was due to additional amount required for implementing underground project under National River Conservation Project.

7. 2215.02.191.II.JF. Programme for Cleaning water bodies in Municipal Areas-				
O.	5,00.00			
R.	-5,00.00	..	5,00.00	+5,00.00

Withdrawal of entire provision by reappropriation in March 2006 was due to non-implementation of scheme during the year in Municipalities.

An amount of Rs 5,00,00,000 had been incurred as expenditure based on the budget estimates vide G.O.No.NAWS dated 23.03.06.

However, excess expenditure requires regularisation by the Government.

CAPITAL

Notes and comments-

1. Saving in the grant worked out to 19.93 *per cent.*

2. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

3. Saving in the grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	4215.01.102.II.JA. Rural Water Supply under Minimum Needs Programme-				
	O.	2,74,00.00			
	R.	- 79,06.35	1,94,93.65	1,94,93.65	..

Withdrawal of provision by reappropriation in February 2006 was due to certain expenditure met from Tamil Nadu Special Welfare Fund as per Government Order.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(ii)(a)	4215.01.101.II.JM. Share Capital Assistance to Chennai Metropolitan Water Supply and Sewerage Board for Chennai Water Supply Augmentation Project - I -				
	O.	70,00.00			
	R.	- 70,00.00	..	..	..
(b)	4215.01.102.II.JE. Rural Water Supply Under Prime Minister's Gramodaya Yojana (PMGY) Scheme-				
	O.	11,00.00			
	R	- 11,00.00	..	..	..

Withdrawal of entire provision by reappropriation in February 2006 under items (a) and (b) was due to winding up of the schemes by State Government and Central Government respectively.

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	4215.01.102.II.PB. Infrastructure Investment of water supply under Tamil Nadu Rural Water Supply and Sanitation Project - World Bank assisted Scheme-				
	O.	62,50.00			
	R.	- 62,49.99	0.01	..	- 0.01

Withdrawal of provision by reappropriation in February 2006 was due to lesser requirement of funds for the scheme during the current year.

(iv)	4215.01.101.II.JN. Share Capital Assistance to Chennai Metropolitan Water Supply and Sewerage Board for Chennai Water Supply Augmentation Project - II -				
	O.	31,33.00			
	R.	- 31,33.00	..	..	..

Withdrawal of entire provision by reappropriation in February and March 2006 was due to lesser expenditure incurred during the current year and non-commencement of work for chennai water supply augmentation Project II and due to the work of construction of checkdam at Vayalur not taken up by PWD as scheduled due to rejection of tenders.

(v)	4217.60.800.II.JC. Chennai Metropolitan Development Plan - Other Capital grants to Commissioner of Municipal Administration for Development of Chennai-				
	O.	8,00.00			
	R.	- 8,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 was due to non-implementation of the scheme during the current year.

4. Excess in the grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)(a)	4215.01.102.II.JG. Rural Water Supply under Minimum Needs Programme-Expenditure met from Tamil Nadu Special Welfare Fund-				
	S.	0.01			
	R.	79,06.34	79,06.35	79,06.35	..
(b)	4217.60.800.II.PA. Capital Subscription to Tamil Nadu Urban Development Fund under Tamil Nadu Urban Development Project-III-				
	S.	0.01			
	R.	41,99.99	42,00.00	42,00.00	..
(c)	4217.60.190.II.JV. Share Capital Assistance for Adyar Creek Eco Park Limited-				
	S.	0.01			
	R.	4,99.99	5,00.00	5,00.00	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 under items (a) and (b) and in March 2006 under item (c) was towards implementation of the scheme.

(ii)	4217.01.190.II.JA. Tamil Nadu Urban Finance and Infrastructure Development Corporation Mega City Programme-				
	O.	38,93.15			
	S.	0.01			
	R.	2,25.98	41,19.14	41,19.14	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 was due to sanction of increase matching grant of Government of India towards implementation of Mega city programme and release by the State Government the shortfall amount of the previous year.

Grant No. 34 - Personnel and Administrative Reforms Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2051. Public Service Commission
2052. Secretariat - General Services
2053. District Administration
2059. Public Works
2070. Other Administrative Services
2075. Miscellaneous General Services
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted

Original	24,88,90			
Supplementary	6	24,88,96	23,19,51	- 1,69,45
Amount surrendered during the year				1,40,28

Charged

Original	*10,11,39*			
Supplementary	*2,91,97*	*13,03,36*	*12,45,60*	*- 57,76*
Amount surrendered during the year				*2,35,97*

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 1,69.45 lakh, Rs 1,40.28 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 6.81 *per cent.*

3. In view of the ultimate saving of Rs 57.76 lakh in the charged appropriation, supplementary appropriation of Rs 2,91.97 lakh obtained in February 2006 proved excessive.

4. As the ultimate saving in the charged appropriation worked out to Rs 57.76 lakh only, surrender of Rs 2,35.97 lakh during the year proved injudicious.

Grant No. 34 - Personnel and Administrative Reforms Department-*contd.*

5. Saving in the charged appropriation worked out to 4.43 *per cent.*

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
2070.00.104.I.AA. Directorate of Vigilance and Anti-Corruption -				
O.	13,05.51			
S.	0.01			
R.	- 1,36.77	11,68.75	11,73.18	+4.43

Token provision obtained through supplementary grant was towards fuel charges for the vehicles.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision made for payment of Pay, Dearness Allowance, Wages and other allowances as per staff strength and due to increase in number of vacant posts, lesser payments for professional and special services and other charges and lesser requirement of fuel due to non-utilisation of vehicles allotted.

Reasons for the final excess have not been communicated (June 2006).

8. Excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
2052.00.090.I.BY. Assistance to Anna Institute of Management -				
O.	81.22			
S.	0.02			
R.	35.18	1,16.42	1,16.23	- 0.19

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in March 2006 were towards imparting training to the Government servants in Anna Institute of Management and Grants-in-aid to the Institute.

Grant No. 34 - Personnel and Administrative Reforms Department-*concld.*

9. Saving in the charged appropriation occurred under -

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
2051.00.102.I.AA. Tamil Nadu Public Service Commission -				
O.	*10,11.39*			
S.	*2,91.97*			
R.	*- 2,35.97*	*10,67.39*	*12,45.60*	*+1,78.21*

Provision obtained through supplementary appropriation in February 2006 was towards advertisement and publicity charges, purchase of new car for the use of Chairperson of Tamil Nadu Public Service Commission and conduct of Group IV Examination.

Withdrawal of provision by reappropriation in March 2006 was due to austerity measures taken in general and also due to non-conduct of examination by Tamil Nadu Public Service Commission.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 35 - Planning, Development and Special Initiatives Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	

REVENUE

2052. Secretariat - General Services
2075. Miscellaneous General Services
2401. Crop Husbandry
2515. Other Rural Development Programmes
2551. Hill Areas
3451. Secretariat - Economic Services
3454. Census Surveys and Statistics
3475. Other General Economic Services

Original	1,24,64,10			
Supplementary	2,50,24,27	3,74,88,37	3,62,49,74	- 12,38,63

Amount surrendered during the year 2,50,96

CAPITAL

4551. Capital Outlay on Hill Areas

Original	8,33,00			
Supplementary	1,76,16	10,09,16	8,27,54	- 1,81,62

Amount surrendered during the year Nil

REVENUE

Notes -

1. Though the ultimate saving in the grant worked out Rs 12,38.63 lakh , Rs 2,50.96 lakh only was surrendered during the year.

2. In view of the saving of Rs 12,38.63 lakh in the grant supplementary grant to the extent of Rs 14.86 lakh obtained in February 2006 proved unnecessary.

CAPITAL

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 1,81.62 lakh, no amount was surrendered during the year.

2. In view of the saving of Rs 1,81.62 lakh in the grant, supplementary grant to the extent of Rs 1,13.15 lakh obtained in February 2006 proved unnecessary.

3. Saving in the grant during the year worked out to 18 *per cent.*

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	4551.60.131.II.JA Improvement of road works under Hill Area Development Programme-				
	O.	2,00.00			
	S.	1,13.15			
	R.	12.85	3,26.00	1,56.86	-1,69.14

Supplementary grant obtained in February 2006 and enhancement of provision by reappropriation in March 2006 were mainly towards improvement of road works under Hill Area Development Scheme.

Reasons for the final saving have not been communicated (June 2006).

(ii)(a)	4551.60.102.II.JA Construction of Check Dams for Water Management-				
	O.	34.00			
	R.	- 21.00	13.00	12.99	-0.01
(b)	4551.60.114.II.JA. Construction of Buildings in Panchayat Union Schools in Nilgiris District under Hill Area Development Programme-				
	O.	75.00			
	R.	-14.00	61.00	61.00	..

Withdrawal of provision by reappropriation in March 2006 under items (a) and (b) was mainly due to non-utilisation of funds and minimizing the expenditure on the above schemes.

Grant No. 35 - Planning, Development and Special Initiatives Department (All voted) - *concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	4551.60.125.II.JB Integrated Coastal Area Development Programme -				
	O.	1,00.00	1,00.00	83.32	- 16.68

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4551.60.139.II.JA Improvement of water supply drainage and road works under Hill Area Development Programme-				
O.	2,70.00			
S.	0.01			
R.	18.24	2,88.25	2,88.25	..

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were mainly towards improvement of water supply, drainage and road works under Hill Area Development Programme.

Grant No. 36 - Prohibition and Excise Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2039. State Excise
2052. Secretariat - General Services
2235. Social Security and Welfare
2251. Secretariat - Social Services

Voted				
Original	35,30,02			
Supplementary	35,83	35,65,85	34,89,89	- 75,96
Amount surrendered during the year				74,87
Charged				
Original	. .			
Supplementary	1	1	. .	- 1
Amount surrendered during the year				1

Note -

Though the ultimate saving in the voted grant worked out to Rs 75.96 lakh, Rs 74.87 lakh only was surrendered during the year.

District Rehabilitation Fund for prohibition offenders -

The fund was constituted in 2002-03 with an objective, as prohibition policy of the Government, to fight against illicit liquor and to help the poor and downtrodden people. The Government considered that the eradication of illicit liquor can be permanent only if persons who are engaged in the distillation and sale of illicit liquor are rehabilitated by provision of some alternative source of livelihood and therefore do not resort to this previous profession.

Accordingly a "Rehabilitation Fund" and "District Rehabilitation Committees" were constituted in 2002-03 vide G.O.(Ms).No.263, Prohibition and Excise (VII) Department dated 17.12.2002. Each district has a District Rehabilitation Fund for prohibition offenders.

The fund is created by an amount not exceeding 25 *per cent* of the amount collected by way of fines and forfeiture/compounding fees collected in prohibition cases in the District restricted to Rs 2.50 crore per annum.

Grant No. 36 - Prohibition and Excise Department-*concld.*

The "Rehabilitation Committees" constituted in the districts should take all possible measures to conduct "Awareness Campaign" in their districts, especially in the areas affected by the illicit liquor trade/ illicit liquor or methanol deaths by organising Rallies, Functions, Street-plays, Seminars, etc., apart from spreading awareness through the print media, visual media, Radio etc., involving Self Help Groups (SHGs), Non-Governmental Organisations (NGOs) and local bodies. A sum of Rs 30 lakh at the rate of Rs 1 lakh for each district is sanctioned by the Government for this purpose.

Both the contribution to the 'District Rehabilitation Fund' and the expenditure towards the activities relating to the scheme are made by debit to this grant under "2235. Social Security and Welfare".

The expenditure on the objective of the Fund and 'Rehabilitation Committees' are initially debited to the Major head "2235. Social Security and Welfare" in this grant and subsequently transferred to the Fund before the close of the accounting year. The amount transferred to the Fund by debit to this grant during 2005-06 was Rs 2,50.00 lakh. The actual expenditure met out of the Fund during the year 2005-06 was Rs 2,28.11 lakh debiting the Fund account and crediting the major head "2235. Social Security and Welfare" under this grant. The balance at the credit of the Fund on 31st March 2006 was Rs 21.89 lakh*.

The transactions of the Fund are included under "8229. Development and Welfare Funds - 200.Other Development and Welfare Fund", an account of which is given in Statement No.16 of Finance Accounts 2005-06.

* Differs from Statement No 16 of Finance accounts by Rs 73.89 lakh (95.78 - 21.89) which is attributed to direct credit and debit transactions to and from the Fund during 2002-03 to 2005-06 at Treasuries by the departmental officers, the correctness of which is under examination.

Grant No. 37 - Public Department

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2015. Elections
2052. Secretariat - General Services
2059. Public Works
2070. Other Administrative Services
2075. Miscellaneous General Services
2216. Housing
2235. Social Security and Welfare
2251. Secretariat - Social Services

Voted				
Original	81,23,13			
Supplementary	77,15,20	1,58,38,33	1,21,38,38	-36,99,95
Amount surrendered during the year				38,22,15
Charged				
Original	*7,20*			
Supplementary	*. .*	*7,20*	*15,21*	*+8,01*
Amount surrendered during the year				*Nil*

CAPITAL

4070. Capital Outlay on other Administrative Services

Voted				
Original	10,00,00			
Supplementary	. .	10,00,00	. .	-10,00,00
Amount surrendered during the year				9,99,99

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked to Rs 36,99.95 lakh, surrender of Rs 38,22.15 lakh during the year proved injudicious.

2. In view of the saving of Rs 36,99.95 lakh in the voted grant supplementary grant (Rs 67,43.13 lakh) obtained in February 2006 to the extent of Rs 5,33.12 lakh, under certain sub-heads which were not made use of, proved unnecessary.

3. Saving in the voted grant worked out to 23.36 *per cent*.

4. Saving occurred persistently in the voted grant during the preceding three years as under -

Year	*Saving* Amount (in lakh of rupees)	*Saving* Percentage
2002-2003	7,94.72	9.11
2003-2004	9,95.75	12.10
2004-2005	17,25.05	13.65

5. The excess of Rs 8.01 lakh (actual excess of Rs 8,00,638) over the charged appropriation requires regularisation.

6. Saving in the voted grant was the net result of saving and excess under various heads, the most important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess +* *Saving -*
(i) 2015.00.103.I.AA. Assembly Constituencies -				
O.	9,48.33			
S.	27,76.44			
R.	-13,04.84	24,19.93	25,50.20	+1,30.27

Supplementary grant obtained in October 2005 was towards payment of remuneration to the Enumerators and Supervisors appointed for house-to-house enumeration in connection with Intensive Revision of Electoral Rolls 2005 and for the purchase/provision of computer and accessories in connection with the creation of computer infrastructure at the Taluk level for Electoral Roll Data Management and EPIC Programme.

Supplementary grant obtained in February 2006 was towards various expenditure in connection with the work of preparation and printing of electoral rolls and petroleum oil and lubricants.

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser provision required towards salary components, dearness allowance, advertising and publicity, inter-account transfers, payments of remuneration for Professional and Special Services, cost of books and printing charges and purchase and maintenance of computer and accessories.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 37 - Public Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ii)	2015.00.108.I.AA. Scheme of Issue of Photo Identity Cards to voters -				
	O.	1,59.43			
	S.	14,80.00			
	R.	- 9,59.54	6,79.89	6,83.30	+3.41

Supplementary grant obtained in February 2006 was towards printing charges for the scheme of Issue of Photo Identity card to voters.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision towards pay, other allowances, wages as per staff strength, increased number of vacant posts, lesser rate of electricity and other charges, lesser use of telephone and lesser requirement of fuel due to non-utilisation of vehicles allotted, travel expenses, advertisement charges, lesser remuneration towards Professional and Special Services and also due to lesser cost of books and printing charges.

Reasons for the final excess have not been communicated (June 2006).

(iii)	2235.01.105.I.AC. Refugees relief Measures -				
	O.	24,12.65			
	S.	3,73.81			
	R.	- 5,24.87	22,61.59	22,44.49	- 17.10

Supplementary grant obtained in February 2006 was towards grants-in-aid for refugees relief measures and repairs and construction of buildings for Sri Lankan refugees.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision of pay, wages and other allowances as per staff strength and due to increased number of vacant posts, non-utilisation of funds, lesser provision of rent and actual strength of Refugee's camp population, travel expenses, office expenses, grants-in-aid and minor works.

The final saving was mainly due to non-filling up of vacant posts, economy measures adopted under electricity charges and non-accounting of stocks on hand while submitting indent on Co-optex.

(iv)	2070.00.115.I.AA. Government Estate -				
	O.	3,50.20			
	S.	29.49			
	R.	- 1,72.49	2,07.20	2,04.50	- 2.70

Supplementary grant obtained in February 2006 was mainly towards purchase of petroleum, oil and lubricants for Government Guest House.

Grant No. 37 - Public Department - *contd.*

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision of pay, dearness allowance, office expenses, rent, rate and taxes, machinery and equipment, materials and supplies, petroleum, oil and lubricant, stores and equipments, feeding/dietary charges and purchase of computer and accessories.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(v)	2052.00.090.I.AM. Charges common to all Civil Secretariat -				
	O.	3,93.29			
	S.	3,68.14			
	R.	- 1,60.68	6,00.75	6,02.34	+1.59

Supplementary grant obtained in February 2006 was towards electricity charges and service postage stamps, purchase of motor vehicles and petroleum, oil and lubricants for Common civil Secretariat.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision of pay, dearness allowance, wages, office expenses, machinery and equipment, motor vehicles and petroleum, oil and lubricants.

Reasons for the final excess have not been communicated (June 2006).

(vi)	2052.00.090.I.AA. Chief Secretariat -				
	O.	8,81.98			
	S.	82.99			
	R.	- 1,52.20	8,12.77	8,21.69	+8.92

Supplementary grant obtained in February 2006 was mainly on account of merger of 50 *per cent* of dearness allowance as dearness pay, travelling allowance, water charges and Pleader's fees for Chief Secretariat.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser provision of pay, dearness allowance, travel expenses, office expenses, rent, rates and taxes and advertising and publicity.

Reasons for the final excess have not been communicated (June 2006).

(viii)	2015.00.106.I.AA. State Legislative Assembly -				
	O.	1,90.44			
	S.	33.93			
	R.	- 1,21.26	1,03.11	1,09.60	+6.49

Supplementary grant obtained in February 2006 was towards office contingency expenses on State Legislative Assembly Election.

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser provision of dearness allowance as per staff strength and due to increase in number of vacant posts, minimising the expenditure and non-utilisation of funds under materials and supplies, lesser provision towards salary components, wages, travel expenses, office expenses, advertising and publicity, payments for Professional and Special Services and cost of books and printing charges.

Reasons for the final excess have not been communicated (June 2006).

8. Excess in the voted grant occurred mainly under -

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2075.00.800.I.AC. Charges in connection with the visit of high personnels -				
	O.	1,80.73			
	S.	51.79			
	R.	- 17.12	2,15.40	3,14.74	+99.34

Supplementary grant obtained in February 2006 was mainly towards payments for minor works in connection with the scheme.

Withdrawal of provision by reappropriation in March 2006 was mainly due to lesser provision towards hospitality/entertainment expenditure and transport charges.

Reasons for the final excess have not been communicated (June 2006).

(ii)	2075.00.800.I.AG. National - International and special days under Public Department -				
	O.	29.90			
	S.	0.01			
	R.	23.97	53.88	55.42	+1.54

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 was mainly towards minor works in connection with National and International special days under Public Department for celebrating State functions.

Reasons for the final excess have not been communicated (June 2006).

(iii)	2070.00.105.I.CI. Justice Thiru K.Sampath Commission of Inquiry -				
	O.	0.18			
	R.	0.59	0.77	10.64	+9.87

Enhancement of provision by reappropriation in February and March 2006 was mainly due to revision of pay, to settle leave salary and also due to claim of surrender leave salary.

Reasons for the final excess have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2070.00.105.I.CK. Commission of Inquiry under Justice Thiru. M. Maruthamuthu to inquire into the allegation levelled by Dr. C. Gomathi -				
	R.	16.35	16.35	15.97	- 0.38

Provision obtained through reappropriation in March 2006 was mainly due to revision of pay, dearness allowance, settlement of electricity bill and contingencies bill, purchase of stamps, provision towards minor works, payment of remuneration to pilots of Government Helicopter and remuneration for Government servants to attend Maruthamuthu Commission of Enquiry, settlement of leave salary and minor works in connection with celebration of National and International special days under Public Department.

Expenditure on the above head was incurred without provision either in the Budget or in the supplementary estimates. As the expenditure exceeded the limits prescribed, it constituted new service/new instrument of service. Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the legislature.

CAPITAL

Notes and comment -

1. Saving in the grant worked out to 100 *per cent.*

2. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4070.00.800.II.JU. Construction of new Secretariat Buildings -				
O.	10,00.00			
R.	- 9,99.99	0.01	. .	- 0.01

Withdrawal of provision by reappropriation in March 2006 was mainly due to non-implementation of the work due to 'Stay Order' obtained in the Court.

Grant No. 38 - Public Works Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2052. Secretariat - General Services
2059. Public Works
2202. General Education
2205. Art and Culture
2210. Medical and Public Health
2215. Water Supply and Sanitation
2216. Housing
2220. Information and Publicity
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2230. Labour and Employment
2235. Social Security and Welfare
2401. Crop Husbandry
2403. Animal Husbandry
2405. Fisheries
2406. Forestry and Wild Life
2551. Hill Areas
2701. Major and Medium Irrigation
2702. Minor Irrigation
2711. Flood Control and Drainage
3056. Inland Water Transport
3452. Tourism

Voted				
Original	6,99,08,04			
Supplementary	3,64,56	7,02,72,60	7,08,20,22	+5,47,62
Amount surrendered during the year				39,31,20
Charged				
Original	*66,62*			
Supplementary	. .	*66,62*	*62,81*	*- 3,81*
Amount surrendered during the year				*52*

Grant No. 38 - Public Works Department - *contd.*

CAPITAL

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

4059. Capital Outlay on Public Works
4202. Capital Outlay on Education, Sports, Art and Culture
4210. Capital Outlay on Medical and Public Health
4211. Capital Outlay on Family Welfare
4215. Capital Outlay on Water Supply and Sanitation
4216. Capital Outlay on Housing
4220. Capital Outlay on Information and Publicity
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
4235. Capital Outlay on Social Security and Welfare
4403. Capital Outlay on Animal Husbandry
4515. Capital Outlay on other Rural Development Programmes
4551. Capital Outlay on Hill Areas
4701. Capital Outlay on Major and Medium Irrigation
4702. Capital Outlay on Minor Irrigation
4711. Capital Outlay on Flood Control projects

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original	6,72,66,41			
Supplementary	33,33,50	7,05,99,91	5,40,90,91	- 1,65,09,00
Amount surrendered during the year				2,02,25,06
Charged				
Original	. .			
Supplementary	*2,86,15*	*2,86,15*	*2,86,12*	*- 3*
Amount surrendered during the year				*Nil*

REVENUE

Notes and comments-

1. The excess of Rs 5,47.62 lakh (actual excess of Rs 5,47,61,580) over the voted grant, requires regularisation.

2. In view of the ultimate excess of Rs 5,47.62 lakh in the voted grant, supplementary grant of Rs 3,64.56 lakh obtained in October 2005 and February 2006 proved inadequate.

3. In view of the ultimate excess in the voted grant, surrender of Rs 39,31.20 lakh during the year was injudicious.

4. Excess in the voted grant worked out to 0.78 *per cent*.

5. Though the ultimate saving in the charged appropriation worked out to Rs 3.81 lakh, Rs 0.52 lakh only was surrendered during the year.

6. Saving in the charged appropriation worked out to 5.72 *per cent*.

7. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.

8. Excess in the voted grant occurred mainly under-

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2216.01.106.I.AY. Maintenance and provision of Amenities in Ministers, Judges and VVIP's Official Residences in Government Bungalows-				
	O.	3,51.50			
	S.	0.04			
	R.	3,43.08	6,94.62	6,85.24	- 9.38

Token provision obtained through supplementary grant and the balance provision by reappropriation in February 2006 were mainly towards the payment of wages for menials, property taxes, water charges for office buildings and residential buildings, provision of amenities, maintenance charges and purchase of stores and equipments to the official residence of High Court Judges, Ministers and VVIPS.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)(a)	2702.01.101.I.AH. Maintenance and Repairs by Minor Irrigation Department Non-system Tanks-				
	O.	20,48.00			
	S.	0.01			
	R.	1,88.99	22,37.00	22,11.22	- 25.78
(ii)(b)	2702.01.101.II.JH. Desilting of Tanks-				
	S.	0.01			
	R.	19.19	19.20	25.10	+5.90

Token provision obtained through supplementary grant and the balance provision by reappropriation in February 2006 were towards maintenance of Non-system Tanks under item (a) and desilting of minor irrigation tanks under item (b).

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (June 2006).

(iii)	2702.02.005.II.JD. Ground Water Survey in Tamil Nadu-				
	O.	1,24.98			
	S.	0.03			
	R.	1,17.33	2,42.34	2,36.09	- 6.25

Token provision obtained through supplementary grant in February 2006 was towards Mini watershed study of Ground Water Survey in Theni, Dharmapuri and Salem Districts and maintenance of existing machineries and computers in Ground Water Wing. Additional Provision by reappropriation in February 2006 was mainly towards maintenance of Machinery and Equipment, Motor Vehicles and payment of Petroleum, Oil and Lubricant, annual maintenance charges for computers in Public Works Department. Besides, additional funds were required for a Pilot Study of Ground Water Assessment on Mini Water Shed. The increase was partially offset by decrease in provision due to the payment of Annual Maintenance charges for computer and accessories to M/s TATA INFOTEC LTD. made by the Central Ground Water Board from their own funds.

Final saving was due to lesser expenditure on Mini watershed study.

In respect of the head of account mentioned below, expenditure had been incurred without provision, either in the Budget or in the Supplementary grant and exceeded the limits prescribed in the New Service Rules constituting New Service / New Instrument of Service. Failure to observe the prescribed procedure had led to incurring of the expenditure on the scheme without the authority of the Legislature.

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iv)	2702.80.001.II.PB. Implementation of the World Bank Aided Hydrology Project - II-				
	R.	1,08.91	1,08.91	1,01.63	- 7.28

Provision by reappropriation in February 2006 was mainly towards payment of salaries, Dearness Allowances, Telephone charges, Other Contingencies, Electricity charges, Service Postage stamps, wages for menials and settlement of Travel Expenses.

Reasons for the final saving have not been communicated (June 2006).

(v)	2711.01.800.I.AC. Cauvery Delta System-				
	O.	1,75.78			
	S.	0.01			
	R.	1,09.00	2,84.79	2,45.10	- 39.69

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were due to higher provision made under Interest Charges.

Reasons for the final saving have not been communicated (June 2006).

(vi)	2701.80.001.II.JI. Investigation of Projects on Surveying and levelling operations-				
	S.	0.01			
	R.	41.82	41.83	42.44	+0.61

Token provision obtained through supplementary grant in February 2006 was towards 'Surveying and Levelling operations' by Investigation Wing of Public Works Department.

Additional provision by reappropriation in February 2006 was towards certain new Minor Works and to carry out certain spill over works.

(vii)(a)	2701.01.105.I.AB. Parthipanur Regulator-				
	O.	31.50			
	S.	0.01			
	R.	66.18	97.69	97.04	- 0.65
(b)	2701.03.178.I.AA. Thamirabarani Anicut System-				
	O.	1,84.51			
	S.	0.01			
	R.	32.11	2,16.63	2,17.55	+0.92

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(c)	2701.03.139.I.AA. Manjalar Project-				
	O.	9.27			
	S.	0.01			
	R.	22.45	31.73	31.07	- 0.66
(d)	2701.03.113.I.AA. Kalingarayan Channel-				
	O.	26.09			
	S.	0.01			
	R.	21.29	47.39	47.38	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards regular periodical maintenance works in Dams and canals.

(viii)	2701.80.001.I.AI. Settlement of Air Travel expenses incurred by the user departments under the control of Engineer-in-Chief-				
	O.	75.00			
	S.	0.01			
	R.	24.99	1,00.00	99.46	- 0.54

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards settlement of travel expenses and petroleum, oil and lubricants.

(ix)	2701.03.180.II.PS. Multi Disciplinary Project Unit for Irrigated Agriculture Modernisation and Water Resources Management Project (IAMWARM)-				
	S.	0.02			
	R.	17.48	17.50	17.22	- 0.28

Token provision obtained through Supplementary grant in February 2006 was towards administrative costs and running costs for the functioning of the Multi Disciplinary Projects Unit Office. Additional provision by reappropriation in February 2006 was towards Office expenses, payments for professional and special services, fuel charges and purchase of computer and accessories.

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(x)	2701.03.130.I.AA. Veedur Project-				
	O.	3.65			
	R.	15.15	18.80	16.48	- 2.32

Enhancement of provision by reappropriation in February 2006 was towards payment of electricity charges and periodical regular maintenance of Dams and Canals.

Reasons for the final saving have not been communicated (June 2006).

(xi)	3056.00.104.I.AA. Buckingham Canal -				
	O.	7.00	7.00	42.25	+35.25
(xii)	3056.00.104.I.AE. Non-system Works -				
	O.	16.50	16.50	38.36	+21.86
(xiii)	3056.00.104.I.AB. Vedaranyam Canal -				
	O.	3.00	3.00	24.75	+21.75

Final excess was due to pro-rata adjustments towards Interest, Establishment, Machinery and Equipment and Pensionary charges for which no budget provision in respect of Interest, Establishment and Pensionary charges was made under items (xi), (xii) and (xiii).

(xiv)	2711.03.800.I.AA. Interest Charges -		..	4,95.58	+4,95.58
(xv)	2711.01.800.I.AE. Diversion of Surplus flood from Vaigai Basins -		..	1,16.64	+1,16.64
(xvi)	2711.01.800.I.AF. Flood control works -		..	41.98	+41.98

Final excess under items (xiv), (xv) and (xvi) represents pro-rata adjustments towards interest component under flood control and Drainage Projects for which no budget provision was made.

Grant No. 38 - Public Works Department - *contd.*

9. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2701.80.800.I.AA. Interest Charges-				
	O.	2,72,19.05			
	R.	- 9.66	2,47,59.39	. .	- 2,47,59.39
(ii)	2701.80.800.I.AC. Add-Establishment Charges transferred from Major Head 2701 on Pro rata basis-				
	O.	80,35.03	80,35.03	. .	- 80,35.03
(iii)	2701.80.800.I.AB. Pension Charges-				
	O.	1,76.49			
	R.	- 4.04	1,72.45	. .	- 1,72.45

Withdrawal of provision by reappropriation in Febraury 2006 was due to reduction in interest rates under item (i) and non-availability of funds under (iii)

Saving exhibited under items (i) to (iii) was due to the fact that adjusted *pro-rata* expenditure towards interest (Rs 3,08,80.04 lakh), Establishment charges (Rs 75,60.39 lakh) and pensionary charges (1,45.99 lakh) are shown under various Irrigation Project Minor Heads, while the lumpsum provision towards interest , Establishment charges and Pensionary charges are made available under item (i),(ii) and (iii) respectively.

However, the final excess of Rs 61,20.65 lakh under item (i) and final saving of Rs 4,74.64 lakh and Rs 26,46 lakh under items (ii) and (iii) respectively were due to incorrect assessment of Interests, Establishment and pensionary charges to be adjusted *pro-rata*.

(iv)	2701.80.800.I.AL. Expenditure towards Sand Quarry Operations-				
	O.	22,45.79			
	R.	- 8,74.17	13,71.62	13,25.51	- 46.11

Withdrawal of provision by reappropriation in Febrauary and March 2006 was mainly due to reductions in payment of wages owning to non-carrying out of certain maintenance and minor works in Buildings and Irrigation works in Public Works Department and non-lifting of anticipated load of sand due to release of water in rivers. The decrease in provision was partly offset by increase for maintenance work and payment of rent for private buildings and payment of property tax and water charges and transport charges.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(v)	2701.80.001.I.AF. Executive Establishment (Territorial) Divisions under Water Resources Organisation -				
	O.	60,59.53			
	S.	0.03			
	R.	- 3,36.25	57,23.31	56,82.95	- 40.36
(vi)	2701.80.001.II.JH. Executive Engineers- Special Division under Water Resources Organisation-				
	O.	20,69.17			
	S.	0.02			
	R.	- 2,65.24	18,03.95	17,65.62	- 38.33
(vii)	2701.80.001.I.AG. Executive Establishment (Functional) Divisions under Water Resources Organisation-				
	O.	3,64.93			
	R.	- 1,12.60	2,52.33	2,58.92	+6.59
(viii)	2701.80.004.I.AA. Irrigation Research Experiments-				
	O.	4,45.78			
	R.	- 94.69	3,51.09	3,02.36	- 48.73
(ix)	2701.80.001.I.AC. Superintending Engineers (Territorial) Circles under Water Resources Organisation-				
	O.	6,55.62			
	R.	- 90.77	5,64.85	5,41.24	- 23.61
(x)	2059.80.001.I.BF. Executive Engineers- Territorial Circles-				
	O.	15,45.43			
	R.	- 11.78	15,33.65	14,09.31	- 1,24.34

Token provision obtained through supplementary grant in February 2006 was towards travel expenses, settlement of Telephone charges, Petroleum, Oil and Lubricant under items (v) and (vi).

Grant No. 38 - Public Works Department - *contd.*

Withdrawal of provision by reappropriation in February and March 2006 was mainly under salaries and Dearness Allowances due to non-filling up of vacant posts, non-availing of funds and non-receipt of fee bills from lawyers . The decrease in provision under items (v),(vi),(viii) and (x) was partly offset by increase due to Travelling Expenses, Office Expenses, maintenance of Motor Vehicles and Petroleum, Oil and Lubricants.

Reasons for the final saving under items (v),(vi),(viii),(ix) and (x) and for the final excess under item (vii) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xi)	2701.80.800.II.JJ. Maintenance Grant to Water Users Associations/ Farmers' Councils-				
	O.	3,00.00			
	R.	- 1,86.19	1,13.81	1,14.69	+0.88

Withdrawal of provision by reappropriation in February 2006 was due to lesser provision required for Water User Association/Farmers' Councils.

Reasons for the final excess have not been communicated (June 2006).

(xii)	2701.80.001.I.AA. Chief Engineer (Water Resources Organisation) -				
	O.	8,84.47			
	R.	- 1,54.01	7,30.46	7,42.09	+11.63

Withdrawal of provision by reappropriation in March 2006 was mainly under salaries and Dearness Allowances due to non-filling up of vacant posts, non-carrying out of certain maintenance and minor works in Public Works Department's Building wing and Irrigation Wing and non-availing of funds.

Reasons for the final excess have not been communicated (June 2006).

(xiii)	2702.80.001.II.PA. Implementation of the World Bank Aided Hydrology Project-				
	O.	2,35.71			
	R.	- 2,35.71	. .	6.45	+6.45
(xiv)	2059.80.001.I.AR. Special Staff for Extension of Employees State Insurance Schemes -				
	O.	1,13.78			
	R.	- 1,13.78	. .	. .	. .

Withdrawal of entire provision by reappropriation in February 2006 under item (xiii) and (xiv) was mainly due to non-filling up of vacant posts, non-carrying out of certain maintenance works in Buildings wing and Irrigation wing in Public Works Department and non-availing of funds on certain works.

The surrender of provision under item (xiv) was also due to closure of all ESI divisions and attachment of residual works to territorial divisions..

Reasons for the final excess under item (xiii) have not been communicated (June 2006).

10. *Suspense* -

The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for.

The Suspense head has three sub-divisions which are generally operated upon in this State at present, viz., (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below.

(i) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *Miscellaneous Works Advances* - These are classified under four categories -

(a) Sales on Credit

(b) Expenditure incurred on deposit works in excess of deposits received

(c) Losses, retrenchments, errors, etc., and

(d) Other items.

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head, thus, represents recoverable amounts.

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas, under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries), funds under suspense heads are provided only for net debits, i.e., after taking into account credits.

The Suspense head "Purchases" was operated under "50 - Public Works" till 31.3.1971. When materials were received from supplier or from another division or department for a specific work or for stock, their value was credited to "Purchases" so that per contra, the cost could be included at once in the accounts of the work or stock. When payment was made, the head "Purchases" was debited.

Grant No. 38 - Public Works Department - *contd.*

The head "Purchases", therefore, showed a negative (credit) balance which represented the value of stores received but not paid for.

From 1.4.1971, the cost of materials purchased is brought to account under a distinct suspense head "Purchases" within the accounts of individual work/stock. The amount indicated in the table below represents the amount outstanding as on 31.3.1971. The general suspense head "Purchases" under "50 - Public Works" (now 2059 - Public Works) was required to be continued for liquidating this balance by payment or adjustment.

An analysis of suspense transactions during 2005-2006 is given below with opening and closing balances -

	Head	*Balance on 1 April 2005*	*Debits during 2005-06*	*Credits during 2005-06*	*Balance on 31 March 2006*
		(in lakh of rupees)			
1.	2059. Public Works - 80. General - Suspense	6,19.24	5,00.22	5,81.27	5,38.19
2.	2059. Public Works -				
	1.Purchases	10.58	..	..	10.58
	2.Stock	1,45.60	..	0.27	1,45.33
	3.Miscellaneous Works Advances	8,12.11	14.87	27.46	7,99.52
	4.Workshop Suspense	-95.25	..	..	- 95.25
3.	2701. Major and Medium Irrigation - (i)04.Medium Irrigation (Non-Commercial) Miscellaneous Works Advances	6.97	..	..	6.97
	(ii)80.General-Suspense	-32.38	1,46.69	1,50.07	- 35.76
4.	2702. Minor Irrigation -				
	(i)01.Surface Water	43.01	..	..	43.01
	(ii)02.Ground Water	20.09	1.75	2.39	19.45
	Total	**15,29.97**	**6,63.53**	**7,61.46**	**14,32.04**

CAPITAL

Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 1,65,09.00 lakh only, surrender of Rs. 2,02,25.06 lakh during the year proved injudicious.

2. In view of the saving of Rs 1,65,09.00 lakh in the voted grant, supplementary grant (Rs.33,33.50 lakh) to the extent of Rs 21,34.77 lakh obtained in October 2005 under certain sub-heads which were not made use of proved unnecessary.

3. Saving in the voted grant worked out to 23.38 *per cent.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Bulk of the saving in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	4702.00.101.II.JN. Restoration and Deepening Programme for Traditional Irrigation Tanks under the Control of Public Works Department -				
	O.	62,50.00			
	R.	- 52,09.88	10,40.12	9,24.08	- 1,16.04
(ii)	4701.03.346.II.JA. Construction of Ground Water Recharge structure across Coleroon River -				
	O.	30,00.03			
	R.	- 30,00.03	..	..	..
(iii)	4701.03.343.II.JA. Strengthening and Improvement of Palar Basin under State Water Resources Consolidation Project -				
	O.	20,00.00			
	R.	- 19,94.00	6.00	6.65	+0.65
(iv)	4701.03.277.II.JA. New Veeranam Project -				
	O.	20,00.00			
	R.	- 14,22.62	5,77.38	5,92.09	+14.71

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(v)	4701.03.316.II.JA. Canals -				
	O.	13,20.05			
	R.	- 12,25.05	95.00	91.04	- 3.96
(vi)	4701.03.260.II.JC. Canals -				
	O.	15,95.10			
	R.	- 12,83.43	3,11.67	4,14.26	+1,02.59
(vii)	4711.02.103.II.JO. Expenditure met from Grants-in-aid recommended by the 12th Finance Commission towards implementation of Anti Sea Erosion and Coastal Protection Works -				
	S.	11,00.01			
	R.	- 8,19.01	2,81.00	2,63.56	- 17.44
(viii)	4210.01.110.II.QA. Works under Emergency Tsunami Reconstruction Project(ETRP) with assistance from World Bank - Public Works Department (Buildings) -				
	S.	6,00.00			
	R.	- 6,00.00	..	..	..
(ix)	4701.03.345.II.JA. Construction of new tanks, canals and Renovation of existing Irrigation System with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund and X Schemes -				
	O.	15,00.00			
	R.	- 6,59.65	8,40.35	9,31.78	+91.43
(x)	4701.03.326.II.JA. Formation of a Tank across Mathanapallam River near Ramakondakalli Village in Pennakaram Taluk, Dharmapuri District -				
	O.	10,00.00			
	R.	- 5,75.00	4,25.00	4,71.25	+46.25

Grant No. 38 - Public Works Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xi)	4701.03.301.II.JB. Spillway -				
	O.	7,50.00			
	R.	- 5,49.54	2,00.46	2,41.56	+41.10
(xii)	4701.03.338.II.JA. Modernisation of tank, Regulators and supply of channel with loan assistance from National Bank for Agriculture and Rural Development -				
	O.	16,88.33			
	R.	- 5,92.33	10,96.50	12,15.89	+1,19.39

Withdrawal of provision by reappropriation in February and March 2006 under items (i) to (xii) was due to non-completion works under Buildings and Irrigation Department, announcement of General Election, non-finalisation of tenders/land acquisition/revised design/revised administrative sanction, non-approval of additional quantity and non-completion of works as scheduled due to heavy rain.

Reasons for the final saving under items (i), (v) and (vii) and final excess under items (iii), (iv), (vi), (ix) to (xii) have not been communicated (June 2006).

(xiii)	4701.03.309.II.JA. Reservoirs -				
	O.	9,08.00			
	S.	0.01			
	R.	- 5,17.11	3,90.90	4,43.42	+52.52

Token provision obtained through supplementary grant in February 2006 was towards payment of Miscellaneous Expenses in Nallathangal Odai Scheme. Withdrawal of provision by Reappropriation in February and March 2006 was due to non completion of works under Buildings and Irrigation Wings of Public Works Department, non availing of funds, announcement of General Election, non-finalisation of the tenders/land acquisition/ additional quantity approval/revised design/revised administrative sanction and non-completion of works as scheduled due to heavy rain. The decrease was partly offset by the increase in provision towards the payment of compensation for the land acquired for the various Irrigation Projects and for the works in progress based on the administrative sanctions.

Reasons for the final excess have not been communicated (June 2006).

(xiv)	4701.03.317.II.JA. Reservoir -				
	O.	4,00.00			
	R.	- 3,93.75	6.25	6.80	+0.55

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(xv)	4059.01.051.VI.UA. Modernisation of Prisons -				
	O.	11,78.41			
	S.	1,95.74			
	R.	- 2,72.69	11,01.46	10,47.12	- 54.34

Supplementary grant obtained in October 2005 under item (xv) was due to modernisation of prison administration.

Withdrawal of provision by Reappropriation in February and March 2006 under items (xiv) and (xv) was due to non-completion of works under Buildings and Irrigation Wings of Public Works Department, announcement of State General Election, non-finalisation of the tenders/land acquisition/revised design approval/ revised administrative sanction etc. and non-completion of works as scheduled due to heavy rain.

Reasons for the excess under item (xiv) and final saving under item (xv) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(xvi)	4701.03.300.II.JC. Spillway -				
	O.	4,84.00			
	R.	- 3,37.10	1,46.90	1,64.19	+17.29
(xvii)	4701.03.303.II.JB. Spillway -				
	O.	3,00.00			
	R.	- 2,80.44	19.56	20.10	+0.54
(xviii)	4701.03.292.II.JB. Dam and Appurtenant Works -				
	O.	3,36.34			
	R.	- 2,64.93	71.41	60.62	-10.79
(xix)	4701.03.336.II.JA. Formation of a tank across Perumpallam odai near K-morur -				
	O.	4,85.00			
	R.	- 2,85.00	2,00.00	2,18.36	+18.36
(xx)	4701.03.303.II.JA. Reservoirs -				
	O.	3,00.00			
	R.	- 2,51.71	48.29	45.08	- 3.21
(xxi)	4701.03.314.II.JA. Reservoir -				
	O.	2,13.83			
	R.	- 2,13.83	..	..	..

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(xxii)	4701.03.292.II.JC. Spillway -				
	O.	2,30.00			
	R.	- 2,01.95	28.05	23.88	- 4.17
(xxiii)	4701.03.300.II.JB. Dam and Appurtenant Works -				
	O.	3,38.00			
	R.	- 1,45.93	1,92.07	1,53.87	-38.20
(xxiv)	4059.01.051.I.AB. District Administration -				
	O.	1,63.67			
	R.	- 1,52.67	11.00	9.07	- 1.93
(xxv)	4202.01.203.II.JA. Buildings -				
	O.	3,08.01			
	R.	- 1,38.17	1,69.84	1,54.82	- 15.02
(xxvi)	4701.03.320.II.JC. Spillway -				
	O.	5,39.62			
	R.	-1,34.81	4,04.81	3,90.08	-14.73
(xxvii)	4059.01.051.I.AR. Transport Department -				
	O.	2,08.57			
	R.	- 1,00.56	1,08.01	80.27	- 27.74
(xxviii)	4701.03.340.II.JA. Formation of New Tanks across Virumanthu Odai near Konavaipatti (Ganesapuram)Village in Andipatti Taluk of Theni District -				
	O.	2,05.00			
	R.	- 1,30.00	75.00	78.92	+3.92
(xxix)	4059.01.051.II.JM. Other Administrative Services -				
	O.	1,74.54			
	R.	- 1,03.49	71.05	63.52	- 7.53

Withdrawal of provision by Reappropriation in February and March 2006 under items (xvi) to (xxix) was due to non-completion of works under Buildings and Irrigation Wings of Public Works Department, announcement of General Election, non-finalisation of the tenders/land acquisition/revised design approval/ revised administrative sanction etc. and also due to non-completion of works as scheduled on account of heavy rain.

The final saving under items (xviii), (xx), (xxii) to (xxvii) and (xxix) and the final excess under items (xvi), (xvii), (xix) and (xxviii) have not been communicated (June 2006).

6. Saving occurred also under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)(a)	4210.01.110.II.JA. Buildings -				
	O.	1,34,87.97			
	S.	2,00.03			
	R.	-2,65.76	1,34,22.24	1,31,15.62	-3,06.62
(b)	4701.80.800.II.QA. Desilting, widening and strengthening Works under Emergency Tsunami Reconstruction Project (ETRP) with assistance from World Bank - Public Works Department (Water Resources Organisation) -				
	S.	2,00.00			
	R.	-2,00.00	..	..	..

Provision obtained through supplementary grant in October 2005 was towards (i) construction of the remaining portion of the left wing in the third floor of the Ladies Hostel at Madras Medical College, Chennai under item (a) and (ii) works taken up under Tsunami Emergency Assistance Project/(ETRP) Emergency Tsunami Reconstruction Project with Asian Development Bank/World Bank assistance under item(b) and token provision obtained through supplementary grant in February 2006 under item (a) was towards construction of Seminar Hall at Coimbatore Medical College, seven storeyed Tower Block at Government General Hospital, Chennai, 24 bedded ward for strengthening of Psychiatric Wing under National Mental Health Programme Drug De-addiction Centres, Casualty Blocks and provision of lifts etc. at various Hospitals in Tamil Nadu.

Withdrawal of provision by reappropriation in February 2006 under items (a) and (b) was due to non-completion of works under Buildings and Irrigation Wings of Public Works Department. The decrease under items (a) was partly offset by increase of provision towards the payment of compensation for the land acquired for the various Irrigation Projects and for construction of Government Buildings.

Reasons for the final saving under item (a) have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(ii) 4701.03.301.II.JA. Dam and Appurtenant Works -				
O.	12,44.00			
R.	- 4,75.80	7,68.20	8,34.96	+66.76
(iii) 4702.00.101.II.JK. State Minor Irrigation Project with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund-New Schemes -				
O.	10,88.46			
S.	0.01			
R.	- 2,02.59	8,85.88	8,09.90	- 75.98
(iv) 4701.03.313.II.JB. Dam and Appurtenant Works -				
O.	2,00.00			
R.	- 2,00.00	..	..	..
(v) 4701.03.303.II.JC. Buildings -				
O.	2,00.00			
R.	- 1,88.24	11.76	13.34	+1.58
(vi) 4711.02.103.VI.UC. Public Works Department - Sea Erosion - Construction of Groyne at Thoothukudi District -				
O.	4,00.00			
S.	0.01			
R.	- 1,02.19	2,97.82	2,97.83	+0.01
(vii) 4701.03.313.II.JC. Spillway -				
O.	1,00.00			
R.	- 1,00.00	..	..	..

Grant No. 38 - Public Works Department - *contd.*

Token provision obtained through supplementary grant in February 2006 was towards formation of a new special Minor Irrigation Tanks with loan assistance from National Agricultural Bank for Rural Development under item (iii) and construction of Groyne at Periyathalai Village in Thoothukudi District under item (vi).

Withdrawal of provision by reappropriation in February and March 2006 was mainly towards non-completion of works under Buildings and Irrigation Wings of Public Works Department and non-availing of funds and due to announcement of General Election, non-finalisation of tenders/land acquisitional/additional quantity approval/revised design/revised administrative sanction and non-completion of woks as scheduled due to heavy rain under items (ii), (iii), (iv) and (vi). The decrease under item (iii) was partly offset by increase of provision towards works in progress based on the administrative sanctions.

Reasons for the final saving under item (iii) and final excess under items (ii) and (v) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(viii)	4225.03.277.II.JU. Buildings -				
	O.	23,94.08			
	S.	7,91.10			
	R.	1,53.89	33,39.07	30,31.36	- 3,07.71

Supplementary grant in October 2005 was towards the improvement of basic amenities in Kallar Reclamation Schools at Madurai, Dindigul and Theni Districts. Enhancement of provision by Reappropriation in February 2006 was based on the administrative sanctions and progress of works. The increase in provision was partly offset by decrease due to the announcement of General Election, non-finalisation of the tenders/ land acquisition/additional quantity approval/revised design/revised administrative sanction etc. and non-completion of works as scheduled due to heavy rain.

Reasons for the final saving have not been communicated (June 2006).

(ix)(a)	4701.80.800.II.JJ. *Add* - Percentage Charges for Establishment transferred from Major Head "2059.Public Works" -				
	O.	18,81.10	18,81.10	..	-18,81.10
(b)	4059.01.800.II.JA. *Add* - Percentage Charges for Establishment transferred from Major Head "2059.Public Works " -				
	O.	11,08.89	11,08.89	5,56.01	- 5,52.88

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(c)	4059.01.800.I.AA. *Add* - Percentage Charges for Establishment transferred from Major Head "2059.Public Works" -				
	O.	2,30.77	2,30.77	38.41	- 1,92.36
(d)	4701.80.800.II.JK. *Add* - Percentage Charges for Machinery and Equipment transferred from Major Head "2059. Public Works "-				
	O.	1,75.86	1,75.86	. .	- 1,75.86
(e)	4711.01.800.II.JD. *Add* - Percentage charges for Establishment transferred from Major Head "2059. Public Works" -				
	O.	1,88.06	1,88.06	29.11	- 1,58.95

Specific reasons for the final saving under items (a) to (e) have not been communicated (June 2006).

7. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(i)	4059.01.051.II.QB. Works under Emergency Tsunami Reconstruction Project(ETRP) with assistance from World Bank - Public Works Department (Buildings) -				
	S.	26.01			
	R.	1,86.24	2,12.25	1,64.56	-47.69
(ii)	4702.00.101.II.JO. Integrated Water Resources Management Project Phase II -				
	S.	0.01			
	R.	86.27	86.28	1,25.86	+39.58

Provision obtained through supplementary grant in October 2005 under item (i) and token provision through supplementary grant in February 2006 were towards works taken up under Tsunami Emergency Assistance Project (TEAP) and repairs to the Public Buildings and Memorials under Emergency Tsunami Reconstruction Project with Asian Development Bank/World Bank assistance under item (i) and towards Integrated Water Resources Management Project-Phase II under item (ii).

Grant No. 38 - Public Works Department - *contd.*

Enhancement of provision by Reappropriation in March 2006 under items (i) and (ii) were based on administrative sanctions and progress of works. The increase in provision under items (i) and (ii) was partially offset by decrease due to the announcement of General Election, non-finalisation of tenders/land acquisition /additional quantity approvals/revised Administrative sanction etc. and non-completion of works as scheduled due to rain.

Reasons for the finals saving under item (i) and the final excess under item (ii) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	4711.01.103.II.KL. Chennai Flood relief with Housing and Urban Development Corporation assistance -				
	O.	10,03.90			
	S.	0.02			
	R.	4,96.08	15,00.00	14,48.60	- 51.40
(iv)	4701.03.280.II.PA. Modernisation and Rehabilitation of Chittar System under Water Resources Consolidated Project - Stage I -				
	S.	0.01			
	R.	4,06.25	4,06.26	4,36.58	+30.32
(v)	4702.00.101.II.JJ. Modernisation of Tanks with loan from National Bank for Agriculture and Rural Development -				
	O.	24,00.00			
	S.	0.01			
	R.	3,17.20	27,17.21	26,01.45	- 1,15.76
(vi)	4701.03.257.II.JC. Reservoir -				
	O.	0.01			
	S.	0.01			
	R.	2,70.09	2,70.11	2,60.78	- 9.33

Grant No. 38 - Public Works Department - *contd.*

	Head			Total grant	Actual expenditure	Excess+ Saving-
					(in lakh of rupees)	
(vii)	4701.03.261.II.JA. Dam and Appurtenant Works -					
		O.	0.01			
		S.	0.01			
		R.	95.72	95.74	1,08.42	+12.68
(viii)	4711.02.103.II.JM. Implementation of Coastal Protection Works with loan assistance from Housing and Urban Development Corporation through Tamil Nadu State Construction Corporation Limited -					
		O.	0.01			
		S.	0.01			
		R.	2,57.41	2,57.43	2,53.26	- 4.17
(ix)	4701.03.329.II.JA. Excavation of New Supply Channel from Pudav thalai tank to Venampalli -					
		O.	3,49.33			
		S.	0.01			
		R.	2,82.31	5,71.65	6,33.40	+61.75
(x)	4701.80.800.II.PD. Land Acquisition and Economic Rehabilitation under Water Resources Consolidation Project (WRCP) -					
		S.	0.01			
		R.	1,78.49	1,78.50	1,78.47	- 0.03
(xi)	4702.00.101.II.JM. Integrated Water Resources Management Project with Housing and Urban Development Corporation Loan Assistance -					
		O.	4,00.00			
		S.	0.01			
		R.	1,64.29	5,64.30	5,40.39	- 23.91
(xii)	4711.02.103.II.JJ. Construction of Rubble Mound Sea Wall -					
		O.	0.01			
		S.	0.01			
		R.	1,59.98	1,60.00	1,59.54	- 0.46

	Head			Total grant	Actual expenditure	Excess+ Saving-
					(in lakh of rupees)	
(xiii)	4701.03.291.II.JA. Canals -					
		O.	0.01			
		S.	0.01			
		R.	1,34.25	1,34.27	1,40.80	+6.53
(xiv)	4701.03.320.II.JA. Reservoir -					
		O.	1,27.87			
		S.	0.01			
		R.	1,31.03	2,58.91	2,58.91	..
(xv)	4701.03.257.II.JA. Canals -					
		O.	0.01			
		S.	0.02			
		R.	1,08.16	1,08.19	1,50.37	+42.18
(xvi)	4701.03.219.II.JA. Dam and Appurtenant Works -					
		O.	4.00			
		S.	0.01			
		R.	93.49	97.50	1,04.73	+7.23

Token provision obtained through supplementary grant in October 2005 under items (v) and (ix) and February 2006 under items (iii), (iv), (vi) to (viii) and (x) to (xv) and balance provision by reappropriation in February 2006 were towards payment of work done and acquisition of land for flood relief works in Chennai City under item (iii), payment of work done under Model Rehabilitation of Hanuma Nadhi Basin in Chittar Sub Basin under item (iv), 250 Non-Formal Minor Irrigation Schemes under item (v), completing Nanganjiar Reservoir Project under item (vi), payment of work done in Irukkankudi Reservoir Scheme under item (vii), payment of work done under Coastal protection works in Southern District under item (viii), work done in Canals in Venampalli Tank Scheme under item (ix), improvement of catchment Area of North Pachaiyar Dam under item (x), Integrated Water Resources Management Project under item (xi), payment of work done under Rouble Mount Sea Wall near Sothanaikuppam Village in Cuddalore District under item (xii) and payment of work done in Vaigai Reservoir Scheme under item (xiii), work done in Mirukanda Nadhi Reservoir Scheme under item (xiv), completing the Nangajiar Reservoir Project under item (xv), work of rehabilitation of canals in Kelavarapalli Reservoir Project in Hosur Taluk of Krishnagiri District under item (xvi) and also due to the payment of compensation for the land acquired for the various Irrigation projects and for construction of Government Buildings under all the above items. The increase in provision under items (iii) to (ix), (xi), (xv) and (xvi) was partly offset by decrease due to the announcement of General Election, non-finalisation of tenders/land acquisition/additional quantity approval/ revised design/revised administrative sanction and non-completion of works as scheduled due to heavy rain.

Reasons for the final saving under items (iii), (v), (vi), (viii), (x) to (xii) and final excess under items (iv), (vii), (ix), (xiii), (xv) and (xvi) have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xvii)	4701.01.201.II.JA. Direction and Administration-				
	S.	0.01			
	R.	90.99	91.00	1,00.66	+9.66
(xviii)	4220.60.101.I.AC Buildings-				
	O.	6.01			
	S.	0.06			
	R.	1,01.18	1,16.25	78.60	- 37.65
(xix)	4220.60.101.II.JA. Buildings -				
	O.	0.01			
	S.	0.01			
	R.	93.84	93.86	41.14	- 52.72
(xx)	4210.02.103.II.JA. Buildings -				
	O.	14.52			
	S.	0.02			
	R.	33.91	48.45	50.07	+1.62
(xxi)	4210.01.110.III.SV. Buildings -				
	S.	0.01			
	R.	34.99	35.00	35.11.	+0.11
(xxii)	4701.03.301.II.JC. Buildings -				
	O.	6.00			
	S.	0.01			
	R.	25.33	31.34	32.25	+0.91
(xxiii)	4059.01.051.II.KF. Construction of Buildings for Anna Institute of Management with loan assistance from Housing and Urban Development Corporation-				
	O.	0.99			
	S.	0.01			
	R.	24.05	25.05	26.73	+1.68

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(xxiv)	4059.01.051.II.JC. Land Revenue-				
	O.	1,44.84			
	S.	0.01			
	R.	22.12	1,66.97	1,59.84	-7.13
(xxv)	4235.02.104.II.JU. Buildings-				
	O.	29.80			
	R.	14.49	44.29	43.32	- 0.97

Token provisions obtained through supplementary grant in October 2005 under items (xvii),(xviii) and (xx) and supplementary grant in February 2006 under items (xix),(xx),(xxi),(xxii),(xxiii) and (xxiv) were towards

(a) laying 11K.V. underground cable for resumption of power supply to Mullai Periyar Dam site as a deposit work by the Kerala State Electricity Board under item (xvii).

(b) Administrative costs and running costs for the functioning of the Multi Disciplinary Project Unit Office under item (xviii).

(c) Construction of Manimandapam for Amudhakavi Umaruppulavar at Ettaiyapuram, Thoothukudi, Development of Memorials in the campus of Gandhimandapam, Chennai. Renovation of the existing buildings for Pasumpon Muthuramalinga Thevar at Thiru Nagar, Madurai and Reconstruction of existing house of Dr.Vo.Ve.Saminatha Iyer at Uthamanathapuram, Thiruvarur District under item (xix).

(d) Upgradation of Thadikarankonam Primary Health Centre as a 30 bedded Primary Health Centre, Construction of Primary Health Centre at Kaveripattinam Panchayat, Krishnagiri district and Uthamapalayam Panchayat, Theni District under item (xx).

(e) Construction of Trauma care centre in Thanjavur Medical College Hospital, Thanjavur under item (xxi).

(f) Payment for building works in Cheyyar Kuppanatham Scheme under item (xxii).

(g) Construction of buildings for Anna Institute of Management under item (xxiii).

(h) Construction of Taluk Offices at various places under item (xxiv).

Enhancement of provision by reappropriation in February 2006 was based on the administrative sanction and progress of works under items (xvii) to (xxv) and for construction of staff quarters and Inspection Bungalows in Reservoirs under item (xxii). The increase was partly offset by decrease in provision by reappropriation in March 2006 due to the announcement of General Election, non-finalisation of tenders/land acquisition/additional quantity approval/revised design/revised administrative sanction and non-completion of works as scheduled owing to heavy rain under items (xviii),(xxiii) and (xxiv)

Reasons for the final excess under items (xvii),(xx),(xxi),(xxii) and (xxiii) and for the final saving under items (xviii),(xix),(xxiv) and (xxv) have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

	Head			*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(xxvi)	4701.01.211.II.JA. Canals -					
		O.	99.91			
		S.	0.01			
		R.	15.89	1,15.81	1,29.04	+13.23
(xxvii)	4701.03.304.II.JA. Canals -					
		O.	0.01			
		S.	0.01			
		R.	29.51	29.53	31.55	+2.02
(xxviii)	4701.03.305.II.JA. Canals -					
		O.	0.01			
		S.	0.01			
		R.	23.30	23.32	25.64	+2.32
(xxix)	4701.03.308.II.JA. Canals -					
		O.	49.51			
		R.	-34.37	15.14	66.60	+51.46

Token provision obtained through supplementary grant in February 2006 was towards

(a) Renovation of the 400 numbers of structures in Cauvery Delta area under item (xxvi).

(b) Payment for work done in Cauvery Channel (Narayana Cauvery) Scheme and Uppar Odai Scheme under items (xxvii) and (xxviii).

Enhancement of provision by reappropriation in March 2006 was based on the administrative sanctions and progress of works under items (xxvi) to (xxviii).

Withdrawal of provision by reappropriation in February and March 2006 under item (xxix) was due to non-completion of Irrigation works as scheduled due to heavy rain. The decrease in provision was partly offset by increase towards payment of compensation for the land açquired for the Irrigation Project of " Formation of a tank across Nayodai in Kaunivadi".

Reasons for the final excess under items (xxvi) to (xxix) have not been communicated (June 2006).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(xxx)	4701.03.321.II.PA. Dam Safety Works -				
	S.	0.01			
	R.	20.08	20.09	20.05	- 0.04

Token provision obtained through supplementary grant in February 2006 was towards settlement of works done under Dam Safety Project.

Additional provision by reappropriation in March 2006 was based on the administrative sanctions and progress of works.

(xxxi)	4702.00.101.II.JA. Special Minor Irrigation Programme -				
	O.	6,20.01			
	S.	0.02			
	R.	56.39	6,76.42	6,64.31	-12.11

Token provision obtained through supplementary grant in February 2006 was towards construction of check dams across Varaga Nadhi River near Adupalam bridge and for payment of Land Acquisition charges for special Minor Irrigation Programme Schemes.

Additional provision by reappropriation in February 2006 was mainly towards payment of compensation for the land acquired for the various Irrigation Projects. The increase in provision was partly offset by decrease by reappropriation in March 2006 under 'Major Works' due to non-completion of Irrigation Works owing to heavy rain.

Reasons for the final saving have not been communicated (June 2006).

(xxxii)	4711.01.103.II.KM. Formation of flood bank for Flood Protection at Kosasthalaiyar River near Karanodai Bridge -				
	S.	0.01			
	R.	66.12	66.13	61.70	- 4.43

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in March 2006 were towards payment for work done under formation of an embankment from Karanodai to Kuthiraipallam Village in Kosasthalaiyar river.

Reasons for the final saving have not been communicated (June 2006).

(xxxiii)	4059.01.051.II.JJ. Public Works -				
	O.	3,28.45			
	S.	0.02			
	R.	1,62.94	4,91.41	4,66.68	- 24.73

Grant No. 38 - Public Works Department - *contd.*

Token provision obtained through supplementary grant in October 2005 was towards construction of Inspection Bungalow at Thirumayam, Pudukkottai District and the token provision obtained in supplementary grant in February 2006 was towards approach road from Taramani Road leading to World Bank Project in the Institute of Water Studies.

Enhancement of provision by reappropriation in February 2006 was based on the administrative sanctions/progress of works.

Reasons for the final saving have not been communicated (June 2006).

8. In respect of the Head mentioned below, expenditure had been incurred without provision either in the Budget or in the Supplementary grant and exceeded the limits prescribed in New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to incurring of the expenditure on the scheme without the authority of the Legislature.

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
4701.03.226.II.JC. Canals-				
R.	4.82	4.82	25.61	+20.79

Provision by reappropriation in February 2006 was towards compensation for the land acquired for the various Irrigaiton Projects and construction of Government buildings.

Reasons for the final excess have not been communicated (June 2006).

9.(i)	4202.04.800.II.JW. Add-Percentage Charges for Establishment transferred from Major Head "2059.Public Works" -				
	O.	57.54	57.54	40,30.42	+39,72.88
(ii)	4210.80.800.II.JA. Add-Percentage Charges for Establishment transferred from Major Head "2059.Public Works" -				
	O.	9,39.19	9,39.19	25,73.57	+16,34.38
(iii)	4225.03.800.II.JA. Add-Percentage Charges for Establishment transferred from Major Head "2059.Public Works" -				
	O.	6,34.33	6,34.33	9,08.05	+2,73.72

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(iv)	4210.80.800.II.JB. *Add* - Percentage Charges for Machinery and Equipment transferred from Major Head '2059. Public Works' -				
	O.	11.37	11.37	46.80	+35.43
(v)	4702.00.800.II.JW. *Add* - Percentage Charges for Establishment transferred from the Major Head "2701-Major and Medium Irrigation" -		..	4,86.92	+4,86.92
(vi)	4711.01.800.II.JG. *Add* - Percentage Charges for Establishment transferred from Major Head "2701.Major and Medium Irrigation" -		..	2,18.51	+2,18.51
(vii)	4403.00.800.II.JU. *Add* - Percentage Charges for Establishment transferred from the Major Head "2059.Public Works" -		..	2,07.51	+2,07.51
(viii)	4701.80.800.II.PW. *Add* - Percentage Charges for Establishment transferred from the Major Head "2701.Major and Medium Irrigation" -		..	1,87.95	+1,87.95
(ix)	4202.04.800.II.JX. *Add* - Percentage Charges for Machinery and Equipments transferred from Major Head "2059.Public Works" -				
	O.	0.69	0.69	73.38	+72.69
(x)	4702.00.800.II.JA. *Add* - Percentage Charges for Establishment transferred from Major Head "2059. Public Works" on *pro-rata* basis-		..	69.99	+69.99
(xi)	4702.00.800.II.JX. *Add* - Percentage Charges for Machinery and Equipment transferred from Major Head "2701. Major and Medium Irrigation" -		..	44.64	+44.64

Grant No. 38 - Public Works Department - *contd.*

	Head	Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
(xii)	4211.00.800.II.JW. *Add* - Percentage charges for Establishment transferred from Major Head "2059.Public Works" -	..	18.60	+18.60
(xiii)	4711.01.800.II.JH. *Add* - Percentage Charges for Machinery and Equipment transferred from Major Head "2701.Major and Medium Irrigation" -	..	15.43	+15.43
(xiv)	4701.80.800.II.PX. *Add* - Percentage Charges for Machinery and Equipment transferred from Major Head "2701.Major and Medium Irrigation" -	..	12.12	+12.12

Specific reasons for the final excess under items (i) to (xiv) have not been communicated (June 2006).

10. *Suspense* -

The nature of suspense transactions has been explained below the Revenue Section. An analysis of the suspense transactions accounted for during 2005-06 is given below together with opening and closing balances under different heads.

Head	Balance on 1 April 2005	Debits during 2005-06	Credits during 2005-06	Balance on 31 March 2006
		(in lakh of rupees)		
4215. Capital Outlay on Water Supply and Sanitation -				
1. Stock	- 10.26	..	..	- 10.26
2. Miscellaneous Works Advances	- 24.94	..	..	- 24.94
Total	**- 35.20**	..	..	**- 35.20**

Grant No. 38 - Public Works Department - *concld.*

Head	Balance on 1 April 2005	Debits during 2005-06	Credits during 2005-06	Balance on 31 March 2006
	(in lakh of rupees)			
4701. Capital Outlay on Major and Medium Irrigation - Commercial -				
1. Purchases	0.25	..	..	0.25(b)
2. Stock	42.50	..	..	42.50
3. Miscellaneous Works Advances	- 90.85	..	0.40	- 90.45
4. Workshop Suspense	8.23	..	..	8.23
Total	**- 39.87**	..	**0.40**	**- 39.47**
4701. Capital Outlay on Major and Medium Irrigation - Non - Commercial -				
1. Purchases	- 9.89	..	..	- 9.89
2. Stock	71.07	..	..	71.07
3. Miscellaneous Works Advances	94.95	..	..	94.95
4. Workshop Suspense	0.46	..	..	0.46
Total	**1,56.59**	..	..	**1,56.59**
4711. Capital Outlay on Flood Control Projects -				
1. Stock	24.22	..	..	24.22
2. Miscellaneous Works Advances	- 0.04	..	..	- 0.04
Total	**24.18**	..	..	**24.18**

(b) Plus balance is under examination.

Grant No. 39 - Revenue Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2020. **Collection of Taxes on Income and Expenditure**
2029. **Land Revenue**
2035. **Collection of Other Taxes on Property and Capital Transactions**
2049. **Interest Payments**
2052. **Secretariat - General Services**
2053. **District Administration**
2059. **Public Works**
2070. **Other Administrative Services**
2075. **Miscellaneous General Services**
2216. **Housing**
2230. **Labour and Employment**
2235. **Social Security and Welfare**
2506. **Land Reforms**
3454. **Census, Surveys and Statistics**
3475. **Other General Economic Services**
3604. **Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

Voted

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	9,95,92,59			
Supplementary	80,47,55	10,76,40,14	9,55,55,32	- 1,20,84,82
Amount surrendered during the year				1,23,07,42

Charged

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	*1*			
Supplementary	. .	*1*	. .	*- 1*
Amount surrendered during the year				*1*

Grant No. 39 - Revenue Department - *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		
CAPITAL					
4070.	**Capital Outlay on Other Administrative Services**				
5475.	**Capital Outlay on other General Economic Services**				
Voted					
Original		7			
Supplementary		16,01,91	16,01,98	14,87,83	- 1,14,15
Amount surrendered during the year					82,40

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 1,20,84.82 lakh, surrender of Rs 1,23,07.42 lakh during the year proved injudicious.

2. Saving in the voted grant worked out to 11.23 *per cent.*

3. Saving occurred persistently in the voted grant during the preceding five years also as under-

Saving

Year	*Amount (in lakh of rupees)*	*Percentage*
(Gr.11) 2000-2001	48,80.00	8.32
(Gr.11) 2001-2002	60,76.92	10.65
2002-2003	79,49.46	9.62
2003-2004	73,30.90	8.30
2004-2005	17,48.45	1.90

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 39 - Revenue Department-*contd.*

5. Saving in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2216.00.102.II.JE. House sites for poor -				
	O.	50,00.00			
	R.	- 47,35.14	2,64.86	2,50.26	- 14.60
(ii)	2053.00.094.I.AC. Ryotwari Village Services -				
	O.	2,36,51.66			
	S.	0.01			
	R.	- 42,24.77	1,94,26.90	1,96,29.83	+2,02.93
(iii)	2053.00.094.I.AB. Taluk Establishments-				
	O.	99,82.59			
	S.	0.03			
	R.	- 13,23.93	86,58.69	87,41.74	+83.05

Token provisions obtained through supplementary grant in February 2006 were for payment of fixed travelling allowance under item (ii) and for payment of property tax, tour travelling allowances and payment of salary to the temporary contract assistants under item (iii).

Specific reasons for withdrawal of provision by reappropriation in March 2006 under items (i) to (iii) have not been communicated.

Reasons for the final saving under item (i) and for the final excess under items (ii) and (iii) have not been communicated (June 2006).

(iv)	2235.60.200.II.KC. Old Age Pension to the members under Chief Minister's Farmers' Social Security Schemes-				
	S.	10,00.01			
	R.	-9,08.80	91.21	1,44.65	+53.44

Supplementary grants obtained in October 2005 and February 2006 was towards implementation of the schemes.

Specific reasons for withdrawal of provision by reappropriation in March 2006 have not been communicated.

Reasons for the final excess have not been communicated (June 2006).

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(v) 2235.60.200.II.JS. Distress Relief Scheme -				
O.	63,30.78			
R.	- 7,89.55	55,41.23	54,92.95	- 48.28

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser expenditure made towards grants for the Distress Relief Scheme.

Reasons for the final saving have not been communicated (June 2006).

(vi) 2053.00.093.I.AA. Collectors and Magistrates -				
O.	49,71.13			
S.	0.08			
R.	- 4,93.56	44,77.65	44,72.30	- 5.35

Token provision obtained through supplementary grant in October 2005 and February 2006 were towards Short Term Training Course to the Revenue Officials in ten districts in the State and towards payment of electricity charges, property tax, advertisement charges, purchase of machinery and equipments, motor vehicles and payment of compensations.

Withdrawal of provision by reappropriation in March 2006 was due to actual requirements towards Pay and Allowances, Dearness Allowances, Dearness Pay, wages, travel expenses, and office expenses which was partly offset by increase towards rents, rates and taxes, machinery and equipments, petrol,oil and lubricants, training, motor vehicles, payment for professional and special services,etc.

Reasons for the final saving have not been communicated (June 2006).

(vii) 2235.60.102.II.JA. Social Security Net- Old Age Pension-				
O.	1,25,33.14			
R.	- 4,88.53	1,20,44.61	1,20,74.99	+30.38

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser number of beneficiaries.

Reasons for the final excess have not been communicated (June 2006).

(viii) 2235.60.200.II.JY. Assistance for natural death and funeral expenses of members under Chief Minister's Farmers' Social Security Scheme-				
S.	20,00.00			
R.	- 3,99.07	16,00.93	16,25.67	+24.74

Provision obtained through supplementary grant in October 2005 was towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure towards grants for the scheme.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 39 - Revenue Department-*contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ix)(a)	2029.00.102.I.AG. District Survey Administration -				
	O.	43,49.80			
	R.	- 1,53.28	41,96.52	41,76.91	- 19.61
(b)	2029.00.102.I.AQ. Natham Hill Village and Town Survey -				
	O.	13,68.45			
	R.	- 2,73.27	10,95.18	11,64.06	+68.88

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) was due to lesser requirement towards pay and allowances, dearness allowance, wages, adoption of strict economy measures in travel and office expenses.

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (June 2006).

(x)	2235.60.102.II.JB. Social Security Net-Physically Handicapped and Destitute Widows Pension -				
	O.	1,35,77.76			
	S.	0.01			
	R.	11.12	1,35,88.89	1,33,56.39	- 2,32.50

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in March 2006 were towards payment of Social Security Pension to physically handicapped, destitutes, and destitute widows.

Reasons for the final saving have not been communicated (June 2006).

(xi)	2053.00.094.I.AA. Sub-Divisional Establishment -				
	O.	16,85.81			
	S.	0.01			
	R.	- 2,26.10	14,59.72	14,93.54	+33.82

Token provision obtained through supplementary grant in February 2006 was towards payment of salary to the temporary contract assistants.

Withdrawal of provision by reappropriation in February and March 2006 was due to actual requirements on pay and allowances, wages, dearness allowance, adoption of strict economy measures in travel expenses and office expenses, lesser expenditure on maintenance of functional vehicles, payment of rent, property tax, water charges etc.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 39 - Revenue Department-*contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(xii)	2235.60.200.II.JZ. Assistance for the marriage of members under Chief Minister's Farmers' Social Security Scheme-				
	S.	5,00.00			
	R.	-2,67.00	2,33.00	3,27.25	+94.25

Provision obtained through supplementary grant in October 2005 was towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure towards grant for the scheme.

Reasons for the final excess have not been communicated (June 2006).

(xiii)	2059.01.053.I.AJ. Buildings - Land Revenue (Administered by Chief Engineer (Buildings))-				
	O.	8,77.51			
	S.	8,85.00			
	R.	-1.00	17,61.51	16,01.36	-1,60.15

Provision obtained through supplementary grant in October 2005 was towards maintenance of Land Revenue Buildings.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure towards periodical maintenance .

Reasons for the final saving have not been communicated (June 2006).

(xiv)	2029.00.102.I.AF. Survey Maintenance Work-				
	O.	20,72.97			
	R.	-3,06.33	17,66.64	19,44.15	+1,77.51

Withdrawal of provision by reappropriation in March 2006 was due to actual requirements on pay and allowances, dearness allowance, and strict economy measures in travel expenses.

Reasons for the final excess have not been communicated (June 2006).

(xv)	2235.60.200.II.JP. Widows, Handicapped Old Age Pensioners' Free Ration Schemes-				
	O.	16,45.73			
	S.	0.01			
	R.	-1,42.74	15,03.00	15,20.44	+17.44

Token provision obtained through supplementary grant in February 2006 was towards payment of charges to free ration schemes.

Withdrawal of provision by reappropriation in March 2006 was due to lesser number of beneficiaries.

Reasons for the final excess have not been communicated (June 2006).

6. Excess on the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2075.00.800.I.GJ. Charges in connection with the visit of Honourable Chief Minister of Tamil Nadu-				
	O.	1,45.00			
	S.	0.01			
	R.	9,02.92	10,47.93	8,86.21	- 1,61.72

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February and March 2006 were towards minor works in connection with the visit of Honourable Chief Minister and other Ministers of Tamil Nadu to the districts.

Reasons for the final saving have not been communicated (June 2006).

(ii)	2235.60.200.II.KB. Assistance for the marriage of children of the members under Chief Minister's Farmers Social Security Scheme-				
	S.	20,00.00			
	R.	6,85.77	26,85.77	26,40.78	- 44.99

Provision obtained through supplementary grant in October 2005 and additional provision by reappropriation in March 2006 were towards implementation of the scheme.

Reasons for the final saving have not been communicated (June 2006).

(iii)	2070.00.800.II.QA. World Bank assisted Scheme under Emergency Tsunami Reconstruction Project (ETRP)- Projects Management Unit- Revenue Administration-				
	S.	22.06			
	R.	4,20.36	4,42.42	4,18.03	- 24.39

Provision obtained through supplementary grant in October 2005 and February 2006 was towards Tsunami related relief works of repairing of partly/fully damaged houses, special service, printing charges, training and seminars and for purchase of computer to the Project Management Unit.

Additional provision by reappropriation in February 2006 was due to encashment of earned leave, sanction of increment, additional allotment towards telephone charges, office expenses, electricity charges, appointment of coolies on daily wages, purchase of computers for Tsunami related works and payment of grants-in-aid for repairing partly/fully damaged houses due to Tsunami,

Reasons for the final saving have not been communicated (June 2006).

Grant No. 39 - Revenue Department-*concld.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(iv)	2235.60.200.II.JQ. Supply of Dhoties/sarees to Old Age Pensioners-				
	O.	21,00.00			
	R.	3,48.12	24,48.12	24,80.24	+32.12

Enhancement of provision by reappropriation in March 2006 was due to additional allotment made towards payment of pension/cost of Ration.

Reasons for the final excess have not been communicated (June 2006).

(v)	2235.60.102.II.JC. Social Security Net-Destitute Agricultural Labourers Pension-				
	O.	21,50.94			
	S.	0.01			
	R.	1,44.13	22,95.08	24,57.78	+1,62.70

Token provision obtained through supplementary grant in February 2006 and additional provision by reappropriation in March 2006 were towards payment of Social Security Pension to the Destitute Agricultural Labourers.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comment-

1. Though the ultimate saving in the grant worked out to Rs 1,14.15 lakh, Rs 82.40 lakh only was surrendered during the year.

2. Saving in the grant worked out to 7.13 *per cent*.

3. Saving in the grant occurred under-

Head		Total grant	Actual expenditure	Excess+ Saving-
		(in lakh of rupees)		
4070.00.800.II.QA. Work under emergency Tsunami Reconstruction Project (ETRP) with Assistance from World Bank Revenue Administration-				
S.	25.00	25.00	..	-25.00

Provision obtained through supplementary grant in February 2006 was towards taking up of works like approach roads to the lay-outs to which houses for the Tsunami victims are being constructed and extension of pipe-line for water supply.

Reasons for non-incurring of expenditure during the year and for the final saving of entire provision have not been communicated (June 2006).

Grant No. 40 - Rural Development Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2015. Elections
2070. Other Administrative Services
2210. Medical and Public Health
2215. Water Supply and Sanitation
2216. Housing
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2236. Nutrition
2251. Secretariat - Social Services
2501. Special Programmes for Rural Development
2505. Rural Employment
2515. Other Rural Development programmes
2810. Non-Conventional Sources of Energy
3451. Secretariat - Economic Services
3454. Census Surveys and Statistics
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original	19,36,30,33			
Supplementary	3,33,43,38	22,69,73,71	22,43,16,78	-26,56,93
Amount surrendered during the year				26,15,83
Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*-1*
Amount surrendered during the year				*1*

Grant No. 40 - Rural Development Department - *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

CAPITAL

4215. Capital Outlay on Water Supply and sanitation
4216. Capital Outlay on Housing
4515. Capital Outlay on other Rural Development Programmes

Voted

Original	4,79,76,39			
Supplementary	2,16,30,45	6,96,06,84	6,85,06,81	-11,00,03
Amount surrendered during the year				11,00,03

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 26,56.93 lakh, only Rs 26,15.83 lakh was surrendered during the year.

Grant No. 41 - School Education Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public works **2202. General Education** **2204. Sports and Youth Services** **2205. Art and Culture** **2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes** **2235. Social Security and Welfare** **2251. Secretariat - Social Services** **2505. Rural Employment**				
Voted				
Original	42,72,20,20			
Supplementary	33,08,99	43,05,29,19	39,01,85,81	- 4,03,43,38
Amount surrendered during the year				2,20,61,07
Charged				
Original	2			
Supplementary	. .	2	. .	- 2
Amount surrendered during the year				2
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Voted				
Original	75,65,72			
Supplementary	1,50,00,00	2,25,65,72	2,07,76,82	-17,88,90
Amount surrendered during the year				12,00,00

Grant No. 41 - School Education Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

7610. Loans to Government Servants etc.
7615. Miscellaneous Loans

Voted

Original	15,50			
Supplementary	. .	15,50	14,22	- 1,28
Amount surrendered during the year				5,11

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 4,03.43 lakh, only an amount of Rs 2,20.61 lakh was surrendered during the year.

2. Saving in the voted grant worked out to 9.37 *per cent*.

3. Saving occurred persistently in the voted grant during the preceding three years also as under -

Year	*Saving* Amount (in lakh of rupees)	*Saving* Percentage
2002-2003	6,82,52.66	16.39
2003-2004	7,46,94.10	17.87
2004-2005	4,24,41.71	10.22

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers -				
	O.	11,35,55.77			
	S.	0.02			
	R.	-27,53.18	11,08,02.61	10,44,19.18	-63,83.43

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards upgradation of the post of secondary grade teachers to Primary School Head Masters in 860 Primary Schools where there is no post of Primary school Head Masters and for payment of consolidated pay to teachers appointed on contract basis.

Withdrawal of provision by reappropriation in February 2006 was due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of on regular time scale and due to the latest assessment of staff strength which was partly offset by provision made towards payment of consolidated pay to the teachers appointed on contract basis.

Reasons for the final saving have not been communicated (June 2006).

(ii)	2202.02.110.I.AA. Assistance to Aided high schools and Higher Secondary Schools -				
	O.	7,30,53.24			
	S.	0.01			
	R.	-34,20.58	6,96,32.67	6,55,36.92	-40,95.75

Token provision obtained through supplementary grant in February 2006 was towards the payment of consolidated pay to teachers appointed on contract basis.

Withdrawal of provision by reappropriation in February 2006 was due to appointment of teachers on consolidated pay instead of on regular time scale and due to the latest assessment of staff strength and the latest assessment of eligible persons for the purpose of prizes and awards.

The final saving was due to non-filling up of vacant posts as the appointments were not approved by the District Educational Officers and dearness pay and dearness allowance for the entire period were not drawn by the schools.

(iii)	2202.02.109.I.AA. Salary of Teachers and Staff in the Government Secondary and Higher Secondary Schools -				
	O.	10,23,10.65			
	S.	0.06			
	R.	-21,22.74	10,01,87.97	9,65,52.21	-36,35.76

Token provision obtained through supplementary grant in October 2005 and February 2006 was towards upgradation of ten High Schools into Higher Secondary Schools, sanction of Head Master Posts, payment of wages under the Directorate of Education and consolidated pay to teachers appointed on contract basis.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of on regular time scale, non-receipt of LTC claims as expected, delay in approval of aided school posts, closure of 2 aided nursery schools, appointment of 10 section writers who were so far paid wages as Records clerks, delay in claiming of wage arrears and due to the latest assessment of eligible students for payment of Prizes and Awards.

The final saving was due to non-drawal of the dearness pay and dearness allowance enhanced from 1.1.2006 by most of the schools for want of guidelines and the delay in recruitment by Teachers Recruitment Board contributed to saving.

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)		
(iv)	2505.01.702.II.JJ. Assistance for Primary Education under Prime Minister's Gramodaya Yojana (PMYG)Scheme -	O. R.	47,87.69 -47,87.69	..	..	..

Withdrawal of entire provision by reappropriation in February 2006 was due to the discontinuance of additional central Assistance to Prime Minister's Gramodaya Yojana (PMYG) Scheme.

(v)(a)	2202.02.109.II.JX. Provision of Computers in Higher Secondary Schools -	O. R.	42,01.00 -28,98.43	13,02.57	13,01.96	-0.61
(b)	2202.02.109.II.KB. Imparting of Computer Literacy in High Schools -	O. R.	5,30.00 -5,30.00	..	..	..

Withdrawal of provision by reappropriation in February 2006 under items (a) and (b) was due to non-implementation of Computer Education Programme and due to latest assessment of temporary Assistant's staff strength.

Reasons for the final saving under item (a) have not been communicated (June 2006).

(vi)	2202.01.102.I.AD. Grants to Non-Government Elementary Schools -	O. S. R.	5,89,90.84 0.01 -23,72.73	5,66,18.12	5,66,79.28	+61.16

Token provision obtained through supplementary grant in February 2006 was towards payment of consolidated pay to teachers appointed on contract basis.

Grant No. 41 - School Education Department- *contd.*

Withdrawal of provision by reappropriation in February 2006 was due to non-receipt of Audit certificates and Inspection Reports of the Orphanage Schools under the Directorate of Elementary Education, appointment of teachers on consolidated pay instead of on regular time scale and the latest assessment of staff strength.

Reasons for the final excess have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vii)	2202.01.101.II.JD. Sarva Shiksha Abhiyan -				
	O.	1,23,54.07			
	R.	- 23,00.00	1,00,54.07	1,00,54.07	. .

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to the latest assessment of State's share after adjustment of unspent balance in the release of previous year under the scheme.

(viii)(a)	2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -				
	O.	1,27,56.86			
	S.	0.03			
	R.	- 9,29.72	1,18,27.17	1,06,41.57	- 11,85.60
(b)	2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary/Higher Secondary School Teachers -				
	O.	89,79.44			
	S.	0.06			
	R.	- 10,20.68	79,58.82	77,93.44	- 1,65.38

Token provision obtained through supplementary grant in October 2005 and February 2006 under items (a) and (b) was towards one-third of State share of salary cost Secondary Grade Teachers, bringing them into regular time scale of pay as per the orders of Madras High Court and towards the payment of consolidated pay to teachers appointed on contract basis and under item (a) was towards enhancement of the consolidated pay of 569 part time sweepers and scavengers working in Primary and Middle Schools run by the Chennai Corporation from Rs 170/- to Rs 335/- per month.

Withdrawal of provision by reappropriation in February 2006 under items (a) and (b) was mainly due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of on regular time scale and due to the latest assessment of staff strength.

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

Grant No. 41 - School Education Department- *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(ix) 2202.01.104.I.AA. District Elementary Educational - Subordinate Officers -				
O.	67,72.41			
S.	0.02			
R.	- 19,29.59	48,42.84	56,10.93	+7,68.09

Token provision obtained through supplementary grant in February 2006 was towards the payment of office expenses, petroleum, oil and lubricants for the Directorate of Elementary Education.

Withdrawal of provision by reappropriation in February and March 2006 was due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of on regular time scale, latest assessment of staff strength, non-receipt of LTC claims as expected, delay in approval of aided school posts, closure of two aided nursery schools, appointment of 10 section writers who were so far paid wages as Record clerks and delay in claims of wage arrears. The decrease was partly offset by increase under dearness pay.

Reasons for the final excess have not been communicated (June 2006).

(x) 2202.01.101.I.AB. Government Elementary Schools -				
O.	36,26.69			
S.	0.01			
R.	- 4,26.86	31,99.84	28,00.06	- 3,99.78

Token provision obtained through supplementary grant in October 2005 was towards the consolidated pay of 281 part time sweepers and scavengers working in Government Primary and Middle Schools from Rs 170/- to Rs 335/- per month.

Withdrawal of provision by reappropriation in February 2006 was due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of in regular time scale and due to the latest assessment of staff strength.

Reasons for the final saving have not been communicated (June 2006).

(xi) 2225.01.789.II.JA. Supply of Text Books under Special Component Plan -				
O.	7,75.00			
S.	4,70.30			
R.	- 4,70.30	7,75.00	7,79.53	+4.53

Additional provision obtained through supplementary grant in October 2005 was towards free supply of text books to the students studying from 1 to 12th standard in Government and Government aided schools.

Withdrawal of provision by reappropriation in February 2006 was based on the latest assessment of actual need and due to reclassification to the head of account 2225.01.789.II.JD.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 41 - School Education Department- *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(xii)(a)	2205.00.105.I.AF. Charges on account of the Tamil Nadu Public Libraries Act, 1948 -				
	O.	13,48.60			
	R.	- 2,33.04	11,15.56	11,10.32	- 5.24
(b)	2202.02.105.II.JC. Redressal of the Problem of affected Students of Teachers Training Institutes -				
	O.	2,68.94			
	R.	- 2,08.16	60.78	60.45	- 0.33

Withdrawal of provision by reappropriation in February and March 2006 under items (a) and (b) was due to non-filling up of vacant posts, filling up of vacant posts on consolidated basis instead of in regular time scale, latest assessment of staff strength, non-receipt of LTC claims as expected, delay in approval of aided school posts, closure of 2 aided nursery schools, appointment of 10 section writers who were so far paid wages as record clerks and delay in claim of wage arrears and due to non-implementation of computer education programme.

The final saving under item (a) was due to non-filling up certain vacant posts of District Library Officers.

(xiii)	2202.01.800.II.JC. Free Supply of Uniforms to Pupils -				
	O.	41,79.09			
	R.	- 1,51.00	40,28.09	40,28.09	. .

Withdrawal of provision by reappropriation in February and March 2006 was due to non-receipt of proposals towards the implementation of the scheme and also due to reclassification of head of account.

(xiv)	2235.60.200.I.CF. Special Provident Fund-*cum*-Gratuity Scheme for Aided Educational Institutions - controlled by the Director of Elementary Education -				
	O.	1,20.00			
	R.	- 42.10	77.90	3.63	- 74.27

Withdrawal of provision by reappropriation in March 2006 was due to the latest assessment of the requirement of Government contribution of the special provident fund of the Aided Schools Teachers.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 41 - School Education Department- *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(xv)	2202.02.108.I.AA. Examinations conducted by the Director of Government Examinations -				
	O.	31,50.04			
	S.	0.03			
	R.	7.51	31,57.58	30,37.28	- 1,20.30

Token provision obtained through supplementary grant in February 2006 was towards payment of tour travelling allowances, office expenses and transport charges.

Enhancement of provision by reappropriation in February 2006 was due to increase in price of Stationery items, increased postal expenses, increase in Electricity Board Deposit, additional tender advertisements placed in newspaper and increase in transportation charge in the Directorate of Government Examinations which was partly offset in March 2006 by decrease in salary due to non-filling up vacant posts, filling up vacant posts on consolidated basis instead of in regular time scale, latest assessment of staff strength and non-implementation of Computer Education Programme and due the latest assessment of temporary assistants staff strength.

The final saving was due to non-drawal of advance by some inspecting officers pending adjustments of earlier advances.

(xvi)(a)	2202.02.107.II.JE. Educational Assistance to the children of members passing 10th Standard under Chief Minister's Farmers Social Security Scheme -				
	S.	1,00.00			
	R.	- 1,00.00	..	..	..
(b)	2202.02.107.II.JF. Educational Assistance to the children of members passing 12th Standard under Chief Minister's Farmers Social Security Scheme -				
	S.	1,00.00			
	R.	- 1,00.00	..	..	..

Supplementary grant obtained in October 2005 under items (a) and (b) was towards implementation of the schemes.

Withdrawal of entire provision by reappropriation in March 2006 under items (a) and (b) was due to delay in implementation of scholarship scheme under the schemes and non-receipt of proposals from subordinate offices in complete shape.

Grant No. 41 - School Education Department- *contd.*

6. Excess in the voted grant occurred under -

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	2202.02.800.II.JQ. Free supply of bicycle to the students studying in XI and XII standard in Government Schools and Aided Schools -				
	S.	0.01			
	R.	4,59.21	4,59.22	4,58.63	- 0.59

Token provision obtained through supplementary grant in October 2005 and enhancement of provision by reappropriation in February 2006 were due to extension of the free bicycle scheme to other category students studying in the 11th and 12th standards from the academic year 2005-2006.

Reasons for the final saving have not been communicated (June 2006).

(ii)	2202.04.200.II.JJ. State Scheme for Non-Formal Education -				
	O.	43.00			
	S.	0.01			
	R.	3,99.99	4,43.00	4,43.00	..

Token provision obtained through supplementary grant in February 2006 was towards implementation of Special Literacy programme for women to bridge the gender gap in Literacy.

Enhancement of provision by reappropriation in February 2006 was due to sanction of honorarium and payment made towards the release of State Government's share of Grants-in-aid to eight districts.

(iii)(a)	2202.02.109.II.KA. Establishing Language Teachings Laboratories -				
	O.	1,50.01			
	S.	0.01			
	R.	2,08.34	3,58.36	3,58.35	- 0.01
(b)	2202.02.109.II.JA. Improvement of Facilities for Teaching Science -				
	O.	90.01			
	S.	0.01			
	R.	78.74	1,68.76	1,68.75	- 0.01

Grant No. 41 - School Education Department- *contd.*

	Head			Total grant	Actual expenditure	Excess+ Saving-
					(in lakh of rupees)	
(c)	2202.02.109.II.JZ. Supply of Teaching appliances to High Schools and Higher Secondary Schools -					
		O.	1,26.01			
		S.	0.01			
		R.	11.78	1,37.80	1,37.79	- 0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 under items (a), (b) and (c) were towards implementation of the schemes in High /Higher Secondary Schools.

	Head			Total grant	Actual expenditure	Excess+ Saving-
(iv)(a)	2202.02.105.I.AE. Assistance to Private Training Schools - General -					
		O.	79.59			
		S.	0.01			
		R.	1,23.24	2,02.84	1,97.32	- 5.52
(b)	2202.01.101.II.JE. National Programme for Education of Girls at Elementary School Level under Sarva Shiksha Abiyan -					
		O.	1,45.93			
		S.	0.01			
		R.	1,01.03	2,46.97	2,46.96	- 0.01
(c)	2202.04.200.II.JI. Special Project for Complete Eradication of Illiteracy - Arivoli Iyakkam -					
		S.	0.02			
		R.	1,07.87	1,07.89	1,00.72	- 7.17
(d)	2225.01.789.II.JB. Supply of Uniforms to Pupils under Special component plan -					
		O.	10,20.91			
		S.	0.01			
		R.	99.99	11,20.91	11,20.80	- 0.11

Grant No. 41 - School Education Department- *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(e)	2202.02.110.I.AB. Anglo Indian Schools -				
	O.	57.75			
	S.	0.01			
	R.	37.42	95.18	94.63	- 0.55
(f)	2202.01.103.I.AB. Residuary Grants to Panchayat Union Councils for Elementary Education -				
	O.	4,98.00			
	S.	0.01			
	R.	24.58	5,22.59	5,22.57	- 0.02

Token provision obtained through supplementary grant in October 2005 under item (c) and in February 2006 under items (a) to (f) and enhancement of provision by reappropriation in February 2006 under items (a) to (f) were towards implementation of the schemes, payment of salary to part-time sweepers, etc in Panchayat Union schools and for payment of additional release of State's share under Non-formal Adult education in four districts.

Reasons for the final saving under items (a), (c) and (e) have not been communicated (June 2006).

(v)(a)	2202.01.108.II.JD. Supply of text book "Ariviyal Tamil" to students -				
	O.	4,37.00			
	S.	0.01			
	R.	74.58	5,11.59	5,11.59	..
(b)	2202.01.108.II.JC. Supply of Text Books to Students -				
	O.	18,73.54			
	S.	0.01			
	R.	44.09	19,17.64	19,17.64	..

Grant No. 41 - School Education Department- *contd.*

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 under items (a) and (b) were towards extension of the scheme of the supply of Text books upto +2 students.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(vi)(a)	2202.01.800.II.KF. Assistance to the students studying in 1st to 5th standard of Government/Aided Schools whose breadwinning father or mother dies in an accident or permanently incapacitated - controlled by the Director of Elementary Education -				
	S.	0.01			
	R.	49.99	50.00	50.00	..
(b)	2202.02.800.II.JP. Assistance to the students studying in the 6th to 12th standard of Government / Aided schools whose breadwinning Father or Mother dies in an accident or permanently in capacitated - controlled by the Director of School Education -				
	S.	0.01			
	R.	49.99	50.00	50.00	..

Token provision obtained through supplementary grant in October 2005 and enhancement of provision by reappropriation in February 2006 under items (a) and (b) were towards financial assistance of Rs 50000/- to each student towards implementation of the schemes.

(vii)(a)	2205.00.105.I.AB. Connemara Public Library -				
	O.	75.02			
	R.	20.94	95.96	95.43	- 0.53
(b)	2205.00.105.I.AA. Directorate of Public Libraries -				
	O.	27.44			
	R.	10.70	38.14	37.93	- 0.21

Enhancement of provision by reappropriation in February and March 2006 under items (a) and (b) was mainly towards salary and dearness allowance to staff.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(viii)	2202.02.105.I.AC. Grants to Regional Institute of English, South India, Bangalore -				
	O.	16.00			
	S.	0.01			
	R.	13.99	30.00	30.00	..

Token provision obtained through supplementary grant in October 2005 enhancement of provision by reappropriation in February 2006 were due to payment of one time contribution to the Regional Institute of English, South India, Bangalore.

7. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure on the scheme without the authority of the legislature.

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2225.01.789.II.JD. Supply of Text books under Special Component Plan - Controlled by the Directorate of School Education -				
R.	4,70.30	4,70.30	4,70.88	+0.58

Provision through reappropriation in February 2006 was towards the extension of the scheme of free supply of text books upto +2 students and also due to the reclassification from the head of account 2225.01.789.II.JA

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comment -

1. Though the ultimate saving in the grant worked out to Rs 17.89 lakh, only an amount of Rs 12.00 lakh was surrendered during the year.

2. Saving in the grant worked out to 7.93 *per cent.*

3. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4202.01.202.II.JG. Construction of School Buildings and other infrastructure facilities with Loan assistance from National Agricultural Bank for Rural Development (NABARD) under Rural Infrastructure Development Fund -				
O.	75,00.00			
S.	1,50,00.00			
R.	- 12,00.00	2,13,00.00	2,07,11.10	- 5,88.90

Additional provision obtained through supplementary grant in February 2006 was towards the scheme of construction of class rooms and for implementation of the scheme.

Withdrawal of provision by reappropriation in March 2006 was due to non-completion of works in many places on account of the unprecedented rains and non-availability of building material.

Reasons for the final saving have not been communicated (June 2006).

LOANS

Notes -

1. In view of the ultimate saving of Rs 1.28 lakh, surrender of Rs 5.11 lakh during the year proved injudicious.

2. Saving in the grant worked out to 8.23 *per cent*.

Grant No. 42 - Small Industries Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2407. Plantations
2851. Village and Small Industries
2852. Industries
2885. Other Outlays on Industries and Minerals
3451. Secretariat - Economic Services

Voted

Original	56,88,14			
Supplementary	28,72,86	85,61,00	55,15,41	- 30,45,59
Amount surrendered during the year				29,75,34

Charged

Original	*2*			
Supplementary	*6*	*8*	*. .*	*- 8*
Amount surrendered during the year				*1*

CAPITAL

4551. Capital Outlay on Hill Areas
4851. Capital Outlay on Village and Small Industries

Voted

Original	51,99			
Supplementary	83,06	1,35,05	1,13,50	- 21,55
Amount surrendered during the year				15,43

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6851. Loans for Village and Small Industries
6852. Loans for Iron and Steel Industries

Voted

Original	. .			
Supplementary	1,79,44	1,79,44	1,79,43	-1
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out Rs 30,45.59 lakh, Rs 29,75.34 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 35.58 *per cent*.

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned below.

4. Saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2851.00.102.II.LM. Assistance to Small Scale Industrial Units under New Anna Marumalarchi Thittam -				
	O. R.	11,68.41 - 8,88.78	2,79.63	2,78.87	- 0.76

Grant No. 42 - Small Industries Department-*contd.*

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser number of application for subsidy claims preferred by the small Scale Industries under New Anna Marumalrchi Thittam during the year and the lesser participation of Small scale units in exhibition and no Industrial Upgradation Schemes were implemented in the current year.

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)	2851.00.102.I.CS. Power Tariff to Small Scale Industries Unit -				
	O.	10,00.00			
	R.	-7,92.89	2,07.11	2,06.21	-0.90

Withdrawal of provision by reappropriation in February and March 2006 was due to less LTPT subsidy claims preferred by the SSI units.

Reasons for the final saving have not been communicated (June 2006).

(iii)	2851.00.102.II.LN. Assistance to Small Scale Industries for technology Upgradation/Modernisation of Small Scale Industries Units -				
	O.	3,50.00			
	R.	-3,37.12	12.88	12.87	-0.01
(iv)	2851.00.102.II.LQ. Strengthening of existing Industrial Infrastructure in Industrial Estates -				
	O.	2,80.00			
	R.	- 2,80.00	. .	. .	. .
(v)	2885.02.101.II.JA. Assistance for setting up of Industries -				
	O.	3,00.00			
	R.	2,68.01	31.99	28.89	- 3.10

Withdrawal of provision by reappropriation in February and March 2006 under items (iii) to (v) was due to lesser number of applications received from the SSI units under Technology Upgradation/Modernisation, Industrial Infrastructure Upgradation and strengthening of existing Industrial Infrastructure in Industrial Estates.

Reasons for the final saving under item (v) have not been communicated (June 2006).

(vi)	2852.80.001.I.AA. Headquarters Staff -				
	O.	3,22.25			
	R.	- 67.18	2,55.07	2,32.23	- 22.84

Grant No. 42 - Small Industries Department-*concld.*

Withdrawal of provision by reappropriation in March 2006 was mainly due to non-filling up of vacant posts and adoption of strict economy measures on incurring expenditure under travel expenses and office expenses.

Reasons for the final saving have not been communicated (June 2006).

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 21.55 lakh, Rs 15.43 lakh only was surrendered during the year.

2. Saving in the grant worked out to 15.96 *per cent.*

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned below.

4. Saving in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
4851.00.102.II.UC. Provision of Common Facilities for Small Industries Cluster Development Programme -				
O.	50.00			
R.	- 50.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2006 was due to non-implementation of the scheme during the current year.

5. Excess in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
4851.00.102.I.AG. Share Participation in Tamil Nadu Small Industries Development Corporation Limited -				
S.	64.98			
R.	35.02	1,00.00	1,00.00	..

Provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 was towards Equity Share Capital Investments in the Small Industries Development Corporation.

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2236. Nutrition
2251. Secretariat - Social Services
2505. Rural Employment

Voted

Original	5,58,17,87			
Supplementary	1,41,02,50	6,99,20,37	6,53,46,31	- 45,74,06
Amount surrendered during the year				42,10,00

Charged

Original	*1*			
Supplementary	*. .*	*1*	*. .*	*- 1*
Amount surrendered during the year				*1*

CAPITAL

4236. Capital Outlay on Nutrition

Voted

Original	3			
Supplementary	1,51,89	1,51,92	85,24	- 66,68
Amount surrendered during the year				66,67

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 45,74.06 lakh, Rs 42,10.00 lakh only was surrendered during the year.

2. In view of the saving of Rs 45,74.06 lakh in the voted grant, supplementary grant (Rs 80,82.18 lakh) obtained in October 2005 to the extent of Rs 7,45.94 lakh and (Rs 60,20.32 lakh) obtained in February 2006 to the extent of Rs 1,14.00 lakh, under certain sub-heads, which were not made use of, proved unnecessary.

3. Saving in the voted grant worked out to 6.54 *per cent.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred mainly under -

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2505.01.702.II.JK. Assistance for Nutrition under Prime Minister's Gramodaya Yojana (PMGY) -				
	O.	20,00.00			
	R.	- 20,00.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in February 2006 have not been communicated (June 2006).

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(ii)	2236.02.101.III.SF. Integrated Child Development Services Scheme - Phase III -				
	O.	1,31,39.46			
	S.	7,45.95			
	R.	- 17,24.43	1,21,60.98	1,21,73.00	+12.02

Additional provision obtained through supplementary grant in October 2005 was towards enhancement of pay, honorarium, dearness allowance to the Noon Meal Employees and for purchase of pre-school education kits for 10625 Anganwadi Centres in 116 projects under ICDS (General) at the rate of Rs 500 per Kit per centre and the token provision obtained through supplementary grant in February 2006 was towards compensation under Integrated Child Development Services Scheme - Phase III.

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser expenditure incurred towards salaries, dearness allowance, printing charges, machinery and equipments, travel expenses, rent, rates and taxes, training, petroleum, oil and lubricants and towards payment for professional and special services.

Reasons for the final excess have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(iii)(a)	2236.02.102.II.KI. Payment for supply of Protein rich nutritious food to the beneficiaries under Puratchi Thalaivar M.G.R. Nutritious Meal Programme -				
	O.	54,78.03			
	R.	- 13,61.77	41,16.26	40,77.07	- 39.19
(iii)(b)	2236.02.102.II.KD. Feeding of poor children in the age group of 2 plus to 4 plus in Tamil Nadu -				
	O.	55,06.92			
	R.	- 3,47.55	51,59.37	51,52.74	- 6.63
(iii)(c)	2235.02.103.II.PD. World Bank aided Tamil Nadu Empowerment and Poverty Reduction Project -				
	O.	41,00.00			
	R.	- 3,00.00	38,00.00	38,00.00	. .

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser expenditure incurred towards feeding and dietary charges under item (a) and (b), transport charges and advertising and publicity under item (a) and due to lesser expenditure incurred towards grants-in-aid under item (c).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

(iv)	2235.02.103.II.LM. Scheme for Supply of Sewing Machines to Destitute Widows -				
	O.	1,21.00			
	S.	1,14.00			
	R.	- 1,07.12	1,27.88	27.85	- 1,00.03

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department - *contd.*

Additional provision obtained through supplementary grant in February 2006 was towards supply of Sewing Machines to Destitute Widows.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure towards purchase of machinery and equipments.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(v)	2236.02.102.II.KE. Feeding of Old age Pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme -				
	O.	3,29.57			
	S.	0.01			
	R.	- 1,50.55	1,79.03	1,78.06	- 0.97

Token provision obtained through supplementary grant in February 2006 was towards transport charges for feeding of old age pensioners under the Puratchi Thalaivar M.G.R. Nutritious Meal Programme.

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement towards feeding/dietary charges and transport charges.

(vi)	2236.02.101.II.PD. World Bank Assisted Tamil Nadu Integrated Child Development Scheme - Project III -				
	O.	8,53.32			
	S.	0.05			
	R.	- 1,00.76	7,52.61	7,45.03	- 7.58

Token provision obtained through supplementary grant in February 2006 was towards (i) materials and supplies, (ii) payments for professional and special services, (iii) printing charges, (iv) training and (v) purchase of computer and accessories under World Bank Assisted Tamil Nadu Integrated Child Development Scheme - Project III.

Withdrawal of provision by reappropriation in February and March 2006 was mainly due to lesser expenditure incurred towards transport charges, medicines, salaries, dearness allowance, rent, rates and taxes, office expenses and advertising and publicity.

The decrease was partly offset by increase due to materials and supplies, purchase of computer and accessories, printing charges and payments for professional and special services.

Reasons for the final saving have not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2236.02.101.II.JN. Tamil Nadu Integrated Child Development Scheme Phase III -				
	O.	71,32.69			
	S.	41,78.52			
	R.	17,52.99	1,30,64.20	1,31,44.35	+80.15

Additional provision obtained through supplementary grant in October 2005 and February 2006 was towards enhancement of pay, honorarium, dearness allowance to the Noon Meal employees and feeding/ dietary charges under Tamil Nadu Integrated Child Development Scheme.

Enhancement of provision by reappropriation in February and March 2006 was towards salaries, dearness allowance, feeding/dietary charges and advertising and publicity.

The increase was partly offset by decrease due to lesser requirement towards materials and supplies, machinery and equipment, office expenses, medicines and rent, rates and taxes.

Reasons for the final excess have not been communicated (June 2006).

(ii)	2235.60.200.II.JW. Lumpsum Provision to Anganwadi Workers and Noon Meal Organisers -				
	S.	3,35.01			
	R.	1,11.21	4,46.22	5,48.93	+1,02.71

Provision obtained through supplementary grant in October 2005 was towards lump sum payment at the time of retirement for the Noon-Meal Organisers.

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards grants for the Scheme.

Reasons for the final excess have not been communicated (June 2006).

(iii)	2235.02.101.I.BG. Travel Concession to Physically handicapped Persons -				
	O.	1,00.00			
	S.	0.01			
	R.	2,08.19	3,08.20	3,08.20	..

Token provision obtained through supplementary grant in February 2006 was towards supply of bus pass to the physically handicapped persons.

Enhancement of provision by reappropriation in February and March 2006 was towards payment of service or commitment charges.

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iv)	2235.02.104.II.KK. Programme for the care of destitute children - Assistance to Private Institutions -				
	O.	1,21.50			
	S.	0.01			
	R.	1,66.35	2,87.86	2,87.32	- 0.54

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was for construction of building for orphan destitute children as grants-in-aid to Ramakrishna Mission Students Home, Mylapore, Chennai.

(v)	2236.02.789.II.JD. Tamil Nadu Integrated Child Development Scheme Phase-III under Special Component Plan -				
	O.	11,29.74			
	S.	0.01			
	R.	1,08.81	12,38.56	12,46.09	+7.53

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards feeding and dietary charges for Tamil Nadu Integrated Child Development Scheme Phase-III under Special Component Plan.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards feeding and dietary charges.

Reasons for the final excess have not been communicated (June 2006).

(vi)	2235.02.103.II.PC. World Bank aided Tamil Nadu Empowerment and Poverty Reduction Project - Policy and Human Resources Development (PHRD) -				
	O.	0.01			
	S.	0.01			
	R.	41.02	41.04	38.96	- 2.08

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards payment of grants to World Bank aided Tamil Nadu Empowerment and Poverty Reduction Project.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards grants.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vii)	2236.02.101.II.PC. World Bank Assisted Tamil Nadu Integrated Child Development Scheme - III (UDISHA) -				
	O.	1,00.00			
	S.	0.01			
	R.	1,81.98	2,81.99	1,34.30	-1,47.69

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards imparting training under World Bank Assisted Tamil Nadu Integrated Child Development Scheme III (UDISHA).

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards training.

Reasons for the final saving have not been communicated (June 2006).

(viii)	2235.02.103.II.KH. Marriage Assistance for Orphan girls -				
	O.	10.00			
	S.	0.01			
	R.	27.99	38.00	37.90	-0.10

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 was towards payment of grants for marriage assistance to orphan girls.

(ix)	2235.02.101.I.BB. Scholarship to the Physically Handicapped Students -				
	O.	1,17.72			
	S.	0.01			
	R.	25.59	1,43.32	1,43.61	+0.29

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 and partial withdrawal by reappropriation in March 2006 were towards payment of Scholarships and stipends to the physically handicapped persons.

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department - *concld.*

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(x) 2235.02.101.II.MA. State Resource *cum* Training Centre -				
S.	0.01			
R.	18.10	18.11	21.13	+3.02

Provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 and partial withdrawal by reappropriation in March 2006 were towards payment of grants to State Resource *cum* Training Centre.

Reasons for the final excess have not been communicated (June 2006).

CAPITAL

Notes and comment -

1. In view of the ultimate saving of Rs 66.68 lakh in the grant, supplementary grant of Rs 1,51.89 lakh obtained in February 2006 proved excessive.

2. Saving in the grant worked out to 43.89 *per cent*.

3. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4236.02.800.II.PB. Construction of Child Development Project Office-cum-Godown under World Bank Integrated Child Development Scheme - Project III -				
O.	0.01			
S.	90.96			
R.	-66.67	24.30	24.30	..

Additional provision obtained through supplementary grant in February 2006 was towards construction of Child Development Project Office-cum-Godowns under World Bank Integrated Child Development Scheme Project III.

Withdrawal of provision by reappropriation in March 2006 was due to lesser expenditure incurred towards construction.

Grant No. 44 - Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2202. General Education				
2205. Art and Culture				
2251. Secretariat - Social Services				
Voted				
Original	38,38,66			
Supplementary	72,07	39,10,73	36,33,92	- 2,76,81
Amount surrendered during the year				2,55,17
Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*- 1*
Amount surrendered during the year				*1*
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
4220. Capital Outlay on Information and Publicity				
Voted				
Original	1,02,50			
Supplementary	1	1,02,51	60,21	- 42,30
Amount surrendered during the year				44,74

Grant No. 44 - Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture-*contd.*

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 2,76.81 lakh, Rs 2,55.17 lakh only was surrendered during the year.

2. Saving in the voted grant worked out to 7.08 *per cent.*

3. Saving occurred persistently in the voted grant during the preceding five years as under -

Year	*Saving* *Amount* *(in lakh of rupees)*	*Percentage*
(Gr.51) 2000-2001	1,69.85	4.58
(Gr.51) 2001-2002	11,96.10	29.34
2002-2003	5,28.54	12.69
2003-2004	5,82.34	13.91
2004-2005	3,53.28	9.40

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2202.05.800.I.AH. Pension to the Persons who have rendered Meritorious Service for the Preservation and Promotion of Tamil Language Literature and Culture -				
O.	8,72.13			
R.	- 2,67.13	6,05.00	5,94.70	- 10.30

Withdrawal of provision by reappropriation in February and March 2006 was due to lesser requirement of funds towards "Social Security Pension" to Tamil Scholars and towards payment to the persons who have rendered meritorious service for the preservation and promotion of Tamil Language and Literature and Culture based on latest assessment of beneficiaries.

Reasons for the final saving has not been communicated (June 2006).

6. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2202.03.102.I.AI. Tamil University, Thanjavur -				
	O.	4,25.00			
	S.	0.01			
	R.	1,78.10	6,03.11	6,03.11	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards pension contribution, expenditure in respect of employees on consolidated pay brought under regular time-scale, increase in salary component and arrears of Dearness pay in respect of employees of Tamil University.

(ii)	2202.05.102.I.AB. Grants to the International Institute of Tamil Studies -				
	O.	54.00			
	S.	0.01			
	R.	21.99	76.00	76.09	+0.09

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were partly due to enhancement of the salary grant to International Institute of Tamil Studies. Balance provision by reappropriation was towards establishment of a Trust in the name of Perarignar Anna in the International Institute of Tamil Studies.

CAPITAL

Notes and comments -

1. As the ultimate saving in the grant worked out to Rs 42.30 lakh only, surrender of Rs 44.74 lakh during the year proved injudicious.

2. Saving in the grant worked out to 41.26 *per cent.*

3. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	4202.04.106.VI.UA. Refurbishment of Amaravathi Gallery -				
	O.	62.50			
	R.	- 55.50	7.00	7.00	..

Withdrawal of provision by reappropriation in February 2006 was mainly due to unavoidable delay in the implementation of refurbishment of Amaravathi Gallery of Chennai Government Museum.

Grant No. 44 - Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture - *concld.*

	Head	*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(ii)	4202.04.106.II.JW. Renovation and Refurbishment of Anthropology Gallery -			
	O. 40.00	40.00	28.54	-11.46

Reasons for the final saving have not been communicated (June 2006).

Grant No. 45 - Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2235. Social Security and Welfare				
2250. Other Social Services				
Voted				
Original	28,82,43			
Supplementary	9	28,82,52	26,45,68	- 2,36,84
Amount surrendered during the year				2,48,31
Charged				
Original	*20,46*			
Supplementary	*80,30*	*1,00,76*	*1,00,54*	*- 22*
Amount surrendered during the year				*22*
CAPITAL				
4250. Capital Outlay on other Social Services				
Voted				
Original	51,60			
Supplementary	1,69,69	2,21,29	2,09,87	- 11,42
Amount surrendered during the year				51,60

Grant No. 45 - Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments - *contd.*

REVENUE

Notes and comment -

1. As the saving in the voted grant worked out to Rs 2,36.84 lakh only, surrender of Rs 2,48.31 lakh during the year proved injudicious.

2. Savings in the voted grant worked out to 8.22 *per cent.*

3. Savings occurred persistently in the voted grant during the preceding five years also as under-

Year	Saving Amount (in lakh of rupees)	Saving Percentage
(Gr.12) 2000-2001	1,89.83	7.57
(Gr.12) 2001-2002	4,39.10	16.58
2002-2003	3,73.46	13.30
2003-2004	4,26.17	15.17
2004-2005	1,72.45	6.04

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which is mentioned in the succeeding note.

5. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure	Excess+ Saving -
		(in lakh of rupees)		
2250.00.800.I.AB. Repairs to Temples -				
O.	75.00			
S.	0.01			
R.	12.38	87.39	87.37	- 0.02

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards Elephants Special Rejuvenation Camp at Mudumalai Sanctuary.

CAPITAL

Notes and comment -

1. As the ultimate saving in the grant worked out to Rs 11.42 lakh only, surrender of Rs 51.60 lakh during the year proved injudicious.

2. Saving in the grant during the year worked out to 5.16 *per cent.*

3. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakhs of rupees)		
4250.00.800.I.AA. Buildings - controlled by Commissioner of Hindu Religious and Charitable Endowments -				
O.	51.60			
S.	1,69.69			
R.	- 51.60	1,69.69	1,40.29	- 29.40

Supplementary grant obtained in February 2006 was towards construction of icon preservation/ protection centres at Kumbakonam, Cuddalore, Vellore, Kancheepuram, Thiruvannamalai, Coimbatore, Pudukkottai, Madurai, Sivagangai and Office of Joint Commissioner, Thanjavur and Assistant Commissioner, Kumbakonam.

Withdrawal of provision by reappropriation in March 2006 was due to additional allotment by Government over and above the already provided amount resulting in the excess allotment and subsequent withdrawal at reappropriation stage.

Resons for the final saving have not been communicated (June 2006).

4. *Religious and Charitable Endowments Fund -*

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the account of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt major head "0250. Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contributions payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt major head "0071. Contribution and Recoveries towards Pension and other Retirement Benefits".

The contribution to the fund during the year was Rs 32,13.24 lakh. The net expenditure and pension contribution due to be recovered from the Fund in the account of this year worked out to Rs 26,48.92 lakh including the balance of Rs 2,54.34 lakh remaining to be recovered from the Fund at the end of the previous year. An expenditure of Rs 26,48.92 lakh (Net expenditure of Rs 25,29.85 lakh relating to this grant and Rs 1,19.07 lakh pertaining to Pension Contribution) has been met from the Fund during the year.

The closing balance in the Fund at the end of the year was Rs 5,64.32 lakh. Investments from the Fund is NIL as at the end of 2005-2006.

An account of the transactions of the Fund is given in Statement No.16 of the Finance Account 2005-2006 under the major head "8235 - General and Other Reserve Funds, 103 - Religious and Charitable Endowment Fund".

Grant No. 46 - Transport Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2040. Taxes on Sales, Trade etc.
2059. Public Works
2070. Other Administrative Services
2202. General Education
2205. Art and Culture
2210. Medical and Public Health
2235. Social Security and Welfare
3053. Civil Aviation
3055. Road Transport
3451. Secretariat - Economic Services

Voted				
Original	2,69,51,55			
Supplementary	1,09,63,86	3,79,15,41	3,78,40,88	- 74,53
Amount surrendered during the year				39,89
Charged				
Original	*1*			
Supplementary	*25*	*26*	*25*	*- 1*
Amount surrendered during the year				*Nil*

CAPITAL

4070. Capital Outlay on Other Administrative Services
5055. Capital Outlay on Road Transport

Voted				
Original	12			
Supplementary	10,06,33	10,06,45	12,91,09	+2,84,64
Amount surrendered during the year				2,52

Grant No. 46 - Transport Department - *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
LOANS				
7055. Loans for Road Transport				
Voted				
Original	. .			
Supplementary	80,00,00	80,00,00	80,00,00	. .
Amount surrendered during the year				Nil

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 74.53 lakh, Rs 39.89 lakh only was surrendered during the year.

CAPITAL

Notes and comment-

1. The excess of Rs 2,84.64 lakh (actual excess of Rs 2,84,63,722) over the grant requires regularisation.

2. In view of the ultimate excess of Rs 2,84.64 lakh in the grant, supplementary grant of Rs 10,06.33 lakh obtained in October 2005 and February 2006 proved inadequate.

3. In view of the ultimate excess in the grant, surrender of Rs 2.52 lakh during the year proved injudicious.

4. Excess in the grant occurred under-

Head	*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)	
4070.00.800.II.JA. Add percentage charges for Establishment transferred from the Major Head "2059.Public Works"-	. .	2,82.60	+2,82.60

Reasons for the final excess have not been communicated (June 2006).

Grant No. 47 - Youth Welfare and Sports Development Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2075. Miscellaneous General Services				
2204. Sports and Youth Services				
2251. Secretariat - Social Services				
Voted				
Original	33,96,84			
Supplementary	22,35,78	56,32,62	55,37,68	- 94,94
Amount surrendered during the year				72,83
Charged				
Original	1			
Supplementary	. .	1	. .	- 1
Amount surrendered during the year				1
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Voted				
Original	4			
Supplementary	98,61	98,65	98,61	- 4
Amount surrendered during the year				3

Grant No. 47 - Youth Welfare and Sports Development Department - *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
LOANS				
6202. Loans for Education, Sports, Art and Culture				
Voted				
Original	. .			
Supplementary	2,50,00	2,50,00	2,50,00	. .
Amount surrendered during the year				Nil

REVENUE

Notes -

1. Though the ultimate saving in the voted grant worked out to Rs 94.94 lakh, Rs 72.83 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs 94.94 lakh in the voted grant, supplementary grant of Rs 21,35.78 lakh obtained in February 2006 proved excessive.

Grant No. 48 - Pension and Other Retirement Benefits

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2071. Pensions and other Retirement Benefits				
2235. Social Security and Welfare				
Voted				
Original	48,31,13,99			
Supplementary	18	48,31,14,17	44,88,58,16	- 3,42,56,01
Amount surrendered during the year				2,82,03,67
Charged				
Original	*11,80*			
Supplementary	*1*	*11,81*	*24,64*	*+12,83*
Amount surrendered during the year				*Nil*

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 3,42,56.01 lakh, only an amount of Rs 2,82,03.67 lakh was surrendered during the year.

2. Saving in the voted grant worked out to 7.09 *per cent.*

3. The excess of Rs 12.83 lakh (actual excess of Rs 12,83,206) over the charged appropriation requires regularisation.

4. In view of excess of Rs 12.83 lakh in the charged appropriation, supplementary appropriation of Rs 0.01 lakh obtained in February 2006 proved insufficient.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Significant saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)(a)	2071.01.102.I.AB. Payment of arrears on Commuted value of Pensions and Gratuities -				
	O.	5,61,08.00			
	R.	- 1,88,08.00	3,73,00.00	3,42,17.44	- 30,82.56
(b)	2071.01.104.I.AB. Death-cum-Retirement Gratuities to Tamil Nadu Government Pensioners -				
	O.	5,47,39.00			
	R.	- 27,39.00	5,20,00.00	5,18,85.03	- 1,14.97

Specific reasons for withdrawal of provision by reappropriation in March 2006 and reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

(ii)(a)	2071.01.102.I.AA. Commuted value of pensions -				
	O.	4,35,00.00			
	S.	0.01			
	R.	- 66,52.92	3,68,47.09	3,36,35.10	- 32,11.99
(b)	2071.01.101.I.AC. Dearness Allowance to Pensioners -				
	O.	7,70,00.00			
	S.	0.01			
	R.	- 20,00.00	7,50,00.01	7,33,78.36	- 16,21.65
(c)	2071.01.109.I.AE. Dearness Allowance to Teachers Family Pensioners of Aided Schools, Colleges and Local Bodies -				
	O.	40,99.89			
	S.	0.01			
	R.	- 2,23.67	38,76.23	30,63.04	- 8,13.19

Grant No. 48 - Pension and Other Retirement Benefits-*contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(d)	2071.01.105.I.AC. Dearness Allowance to Family Pensioners of Tamil Nadu Government -				
	O.	1,75,68.31			
	S.	0.01			
	R.	- 5,01.87	1,70,66.45	1,64,26.20	- 6,40.25
(e)	2071.01.109.I.AF. Commuted value of Pensions to Teachers of Aided Schools and Schools of Local Bodies -				
	O.	65,00.00			
	S.	0.01			
	R.	- 0.01	65,00.00	60,57.13	- 4,42.87

Token provision obtained through supplementary grant in February 2006 under items (a) to (e) was on account of merger of 50 *per cent* dearness allowance with pension.

Specific reasons for withdrawal of provision by reappropriation in March 2006 under items (a),(b),(c) and (d) and reasons for the final saving under items (a) to (e) have not been communicated (June 2006).

(iii)	2071.01.101.I.AM. Government Contribution for Defined Contributory Pension Scheme -				
	O.	11,71.00			
	R.	- 11,71.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2006 have not been communicated.

(iv)	2071.01.109.I.AC. Gratuities -				
	O.	94,64.41			
	S.	0.01			
	R.	35.58	95,00.00	91,56.79	- 3,43.21

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 was towards payment of gratuities to the Teacher-pensioners of Aided Schools/Aided Colleges/non-teaching staff of aided Schools.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 48 - Pension and Other Retirement Benefits-*contd.*

7. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2071.01.105.I.AA. Family Pension to Tamil Nadu Government Pensioners -				
	O.	2,50,97.58			
	S.	0.01			
	R.	19,02.41	2,70,00.00	2,72,82.74	+2,82.74

Token provision obtained through supplementary grant in February 2006 was towards merger of 50 *per cent* of Dearness Allowance with pension.

Enhancement of provision by reappropriation in March 2006 was due to payment of family pension to Tamil Nadu Government Pensioners.

Reasons for the final excess have not been communicated (June 2006).

(ii)	2071.01.101.I.AA. Payment to Tamil Nadu Government Pensioners -				
	O.	11,00,00.00			
	S.	0.01			
	R.	- 0.01	11,00,00.00	11,20,44.40	+20,44.40

Token provision obtained through supplementary grant in February 2006 was on account of merger of 50 *per cent* of dearness allowance with pension.

Reasons for the final excess have not been communicated (June 2006).

(iii)(a)	2071.01.109.I.AB. Pensions to Teachers of Aided Schools, Schools of Local Bodies, Aided Colleges and to non-teaching staff of aided Schools -				
	O.	2,10,00.00			
	S.	0.01			
	R.	11,99.99	2,22,00.00	2,28,60.43	+ 6,60.43

Grant No. 48 - Pension and Other Retirement Benefits-*contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(b)	2071.01.109.I.AA. Dearness Allowance to Teacher Pensioners of Aided Schools, Colleges and Local bodies -				
	O.	1,47,00.00			
	S.	0.01			
	R.	2,99.99	1,50,00.00	1,49,10.92	- 89.08

Token provision obtained through supplementary grant in February 2006 under items (a) and (b) was on account of merger of 50 *per cent* of dearness allowance with pension.

Enhancement of provision by reappropriation in March 2006 under items (a) and (b) was towards payment of pension and dearness allowance to teachers of Aided Schools, Aided Colleges and non-teaching staff of aided Schools.

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(iv)	2071.01.101.I.AD. Medical Reimbursement Charges -				
	O.	1,75.92			
	S.	0.01			
	R.	7,74.07	9,50.00	9,23.26	- 26.74

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards payment of medical reimbursement charges to pensioners.

Reasons for the final saving have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess+ Saving-
(v)	2071.01.115.I.AA. Encashment of Leave Salary of Government Servants at the time of Retirement/Death or Termination of Service -				
	O.	3,25,00.00			
	R.	- 6,14.68	3,18,85.32	3,30,79.68	+11,94.36

Specific reasons for withdrawal of provision by reappropriation in March 2006 and reasons for the final excess have not been communicated (June 2006).

Grant No. 48 - Pension and Other Retirement Benefits-*concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vi)	2071.01.109.I.AG. Medical Allowances to Teacher Pensioners and Teacher Family Pensioners of Aided Schools, Schools of Local Bodies, Aided Colleges and Non-teaching Staff of Aided Schools -				
	O.	44.32			
	R.	2,10.68	2,55.00	2,51.52	- 3.48

Enhancement of provision by reappropriation in March 2006 was due to increase in payment of medical allowances to teacher pensioners and teacher family pensioners of Aided School, Aided Colleges and non-teaching staff of aided schools.

Reasons for the final saving have not been communicated (June 2006).

(vii)	2071.01.105.I.AE. Medical Allowance to Family Pensioners -				
	O.	2,00.00			
	S.	0.01			
	R.	1,84.99	3,85.00	3,84.97	- 0.03

Token provision obtained through supplementary grant in February 2006 and enhancement of provision by reappropriation in March 2006 were towards payment of medical allowance to family pensioners.

8. Excess in the charged appropriation occurred under -

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2071.01.106.I.AA. Superannuation and other Retirement Pensions -				
O.	*11.80*			
S.	*0.01*	*11.81*	*24.64*	*+12.83*

Token provision obtained through supplementary grant in February 2006 was for payment of Superannuation and Retirement pensions to High Court Judges.

Reasons for the final excess have not been communicated (June 2006).

Grant No. 49 - Relief on Account of Natural Calamities (All voted)

Major head		Total grant	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
2245. Relief on account of Natural Calamities				
Original	20,10,76,03			
Supplementary	14,19,42,02	34,30,18,05	28,22,00,19	- 6,08,17,86
Amount surrendered during the year				4,83,69,43

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 6,08,17.86 lakh, Rs ,83,69.43 lakh only was surrendered during the year.

2. Saving in the grant worked out to 17.73 *per cent.*

3. In view of the saving of Rs 6,08,17.86 lakh, supplementary grant of Rs 14,19,41.92 lakh apart from token provision obtained in 10 cases in February 2006 proved excessive.

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	2245.80.800.I.AB. Assistance for undertaking relief works in connection with Tsunami affected areas -				
	O.	10,00,00.00			
	S.	3,00.03			
	R.	- 7,71,77.43	2,31,22.60	2,24,38.31	- 6,84.29

Additional provision obtained by supplementary grant in February 2006 was towards purchase of furniture, utensils and food/play materials which are damaged due to Tsunami and providing assistance for undertaking relief work in Tsunami affected areas.

Withdrawal of provision by reappropriation in February and March 2006 was due to taking up the relief assistance to the Tsunami victims with the assistance of World Bank.

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *-contd.*

The decrease was partly offset by increase due to sanction of staff based on sanction and purchase of furniture, utensils, etc. for undertaking relief work in Tsunami affected areas.

Reasons for the final saving have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)(a)	2245.02.106.I.AA. Repairs and Restoration of Damaged Roads due to Floods -				
	O.	0.01			
	S.	3,55,00.00			
	R.	- 26,64.94	3,28,35.07	2,09,91.19	- 1,18,43.88
(b)	2245.02.122.I.AA. Repairs to irrigation sources (items eligible for Assistance from Union Government) -				
	O.	0.01			
	S.	1,19,00.00			
	R.	- 4,95.64	1,14,04.37	97,88.27	- 16,16.10

Additional provision obtained by supplementary grant in February 2006 was towards repairs and restoration of damaged roads and bridges and irrigation sources under items (a) and (b).

Withdrawal of provision by reappropriation in March 2006 was due to actual requirement under item (a) and delay in issuing sanction orders to incur the expenditure under item (b).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

(iii)(a)	2245.02.101.I.AE. Cash Doles to persons affected in Floods -				
	O.	81.40			
	S.	4,00,00.00			
	R.	71,74.45	4,72,55.85	3,42,26.07	- 1,30,29.78
(b)	2245.02.191.I.AA. Repairs and Restoration Works of Corporation of Chennai, Madurai and Coimbatore -				
	O.	0.01			
	S.	40,00.00			
	R.	39.99	40,40.00	25,00.01	- 15,39.99

Additional provision obtained through supplementary grant in February 2006 under items (a) and (b) was towards providing special relief package to the flood affected families and repair and restoration of works in Corporation roads affected by flood respectively.

Enhancement of provision by reappropriation February 2006 under items (a) and (b) was due to payment of cash doles to flood affected areas and repairs and restoration works of Corporation of Chennai respectively.

Reasons for the final saving under items (a) and (b) have not been communicated (June 2006).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2245.05.101.I.AA. Transfer to Calamity Relief Fund -				
	O.	1,24,76.00			
	S.	5,00.00			
	R.	- 25,22.00	1,04,54.00	1,04,54.00	. .

Additional provision obtained through supplementary grant in February 2006 was towards transfer of the amount to calamity relief fund.

Withdrawal of provision by reappropriation in March 2006 was due to non-releasing of 2nd instalment by Government of India.

(v)(a)	2245.01.102.I.AF. Grants for Water Supply in drought affected areas in Chennai city -				
	O.	25,00.01			
	R.	- 24,99.99	0.02	. .	- 0.02
(b)	2245.01.102.I.AB. Grants to Municipalities/ Municipal Corporations for Transportation and Water Supply in Drought Affected Areas -				
	O.	15,99.95			
	R.	- 10,94.95	5,05.00	4,93.41	- 11.59
(c)	2245.01.102.I.AI. Grants to Special Village Panchayat for transportation and Water Supply in drought affected areas -				
	O.	10,00.00			
	R.	-7,37.50	2,62.50	46.37	-2,16.13

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *-contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(d) 2245.02.800.I.BB. Repairs and Restoration of damaged roads, bridges and buildings of Public Works Department				
O.	4,99.95			
R.	- 4,86.95	13.00	4.84	- 8.16
(e) 2245.01.102.I.AJ. Grants to Panchayat Unions for transportation and water supply in Drought affected areas -				
O.	15,00.00			
R.	- 4,77.50	10,22.50	12,01.84	+1,79.34
(f) 2245.02.800.I.AL. Fire Relief -				
O.	3,31.02			
R.	- 1,92.50	1,38.52	1,85.99	+47.47

Withdrawal of provision by reappropriation (i) in February 2006 under items (a) to (c), (e) and (f) was due to actual requirement towards transportation and water supply charges paid to various Municipal Corporations, Municipalities, Chennai Corporation, Village Panchayats, Panchayat Unions and compensation payable as relief to fire victims respectively and (ii) in March 2006 under item (d) was due to delay in issuing sanction orders to incur the expenditure.

Reasons for the final saving under items (a) to (d) and for final excess under items (e) and (f) have not been communicated (June 2006).

(vi)(a) 2245.01.800.I.AG. Relief Assistance to Palmyrah Growers affected by Drought -				
S.	4,40.60			
R.	- 4,40.60	..	..	..
(b) 2245.02.193.I.AN. Assistance to Local bodies for repairs and restoration of roads, buildings, street lights, drainage, etc.-				
O.	2,47.42			
R.	- 2,47.42	..	..	..

Provision obtained in supplementary grant in February 2006 under item (a) was towards relief assistance to palmyrah growers' affected by drought.

Withdrawal of entire provision by reappropriation in March 2006 under items (a) and (b) was due to delay in issuing sanction orders to incur the expenditure.

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(vii)	2245.02.800.I.BH. Relief measures to farmers due to damage of Horticultural Crops in flood affected areas -				
	O.	2,51.42			
	S.	0.01			
	R.	-2,46.36	5.07	5.01	-0.06

Token provision obtained by supplementary grant in February 2006 was towards payment of subsidies to the farmers due to damage of Horticultural crops in flood affected areas.

Withdrawal of provision by reappropriation in February and March 2006 was due to non-utilisation of funds.

Reasons for the final saving have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(viii)	2245.02.114.I.AA. Subsidy to Small and Marginal Farmers for Agricultural Inputs due to Flood -				
	O.	5.00			
	S.	3,46,00.00			
	R.	31.00	3,46,36.00	3,44,74.41	-1,61.59

Additional provision obtained through supplementary grant in February 2006 was towards relief assistance to the flood affected farmers for crop loss.

Enhancement of provision by reappropriation in February 2006 was due to payment of subsidy to small and marginal farmers for Agricultural inputs due to flood.

Reasons for the final saving have not been communicated (June 2006).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ix)	2245.02.192.I.AA. Repairs and Restoration of damaged Municipal Buildings -				
	O.	0.01			
	S.	100.00			
	R.	99.99	2,00.00	..	-2,00.00

Additional provision obtained by supplementary grant in February 2006 and enhancement of provision by reappropriation in February 2006 were towards repairs and restoration of works in Municipality buildings.

Reasons for the final saving have not been communicated (June 2006).

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *contd.*

6. Excess in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	2245.05.101.I.AB. Assistance from National Calamity Contingency Fund transferred to State Calamity Relief Fund -				
	O.	8,00,00.00			
	S.	51,01.32			
	R.	2,80,89.68	11,31,91.00	11,31,91.00	..
(b)	2245.02.101.I.AB Distribution of Free Supply of Rice, Cloth, Food, Kerosene etc. in Flood affected areas -				
	O.	1,25.00			
	S.	75,00.00			
	R.	26,57.77	1,02,82.77	1,09,72.50	+6,89.73
(c)	2245.80.800.I.AA. Assistance for undertaking relief works in connection with Flood/Fire/Drought -				
	O.	1,00.00			
	S.	6,00.00			
	R.	5,83.32	12,83.32	1,73,14.92	+1,60,31.60

Additional provision obtained by supplementary grant in February 2006 was towards transfer of funds released from National Calamity Contingency Fund by Government of India to the State Calamity Relief Fund under item (a), providing special relief package to the flood affected families under item (b) and undertaking immediate relief works in connection with natural calamities under item (c).

Enhancement of provision by reappropriation in February 2006 under item (a) and (b) was due to (i) transfer of funds from National Calamity Contingency Fund to the State Calamity Relief Fund and (ii) distribution of free supply of rice, cloth, food, kerosene etc. in flood affected areas and payment of Transportation charges towards the Central Team's visit to the flood affected areas respectively.

Reasons for enhancement of provision by reappropriation in February and March 2006 under item (c) and for final excess under items (b) and (c) have not been communicated (June 2006).

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ii)(a)	2245.02.113.I.AB. Assistance for Repair/ Reconstruction of damaged Houses, Huts in the Flood Affected Areas -				
	O.	0.01			
	S.	0.01			
	R.	13,84.11	13,84.13	13,27.05	- 57.08
(b)	2245.02.101.I.AJ. Flood Relief - Other Items -				
	O.	0.01			
	S.	0.01			
	R.	14.62	14.64	35.42	+20.78
(c)	2245.02.111.I.AA. Ex-gratia Payment to Bereaved Family in Flood affected areas -				
	O.	5.66			
	S.	0.01			
	R.	5.45	11.12	40.67	+29.55
(d)	2245.02.282.I.AA. Medical and Public Health Measures to Flood Affected Areas -				
	O.	3.00			
	S.	0.01			
	R.	15.34	18.35	15.35	- 3.00

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in February 2006 were towards providing assistance for repairs/reconstruction of damaged houses, huts in the flood affected are as under item (a), unforeseen and sundry expenses in connection with distribution of special relief package to the flood affected families under item (b), payment of compensation to the bereaved families of the deceased under item (c) and providing medical assistance to the flood affected areas under item (d).

Further, enhancement of provision by reappropriation in February 2006 was also due to payment of service commitment charges to flood affected areas under item (b) and assistance for purchase of medicines and medical and public health measures to flood affected areas under item (d) and by reappropriation in March 2006 was due to incurring of expenditure under TR 27 by the District Collectors under items (a) and (b).

Reasons for the final saving under items (a) and (d) and for the final excess under items (b) and (c) have not been communicated (June 2006).

Grant No. 49 - Relief on Account of Natural Calamities (All voted) *contd.*

	Head		Total grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
(iii)(a)	2245.01.101.I.AB. Free Distribution of rice to families of small and marginal farmers and landless agricultural labourers -				
	O.	0.02			
	R.	0.26	0.28	9,24.67	+9,24.39
(b)	2245.02.111.I.AB. Ex-gratia payment to Bereaved Family of the deceased -				
	O.	32.45			
	R.	4.71	37.16	99.54	+62.38

Enhancement of provision by reappropriation in February 2006 under items (a) and (b) was due to payment of feeding and dietary charges to the families of small and marginal farmers and landless Agricultural Labourers and payment of ex-gratia to bereaved family of the deceased respectively.

Resons for the final excess under items (a) and (b) have not been communicated (June 2006).

7. *Calamity Relief Fund* -

Based on the Ninth Finance Commission's recommendations, a New Fund viz. "Calamity Relief Fund" for each State had to be constituted with effect from the Financial year 1990-91, for meeting the expenditure on relief measures in time of natural calamity and cyclone, floods, drought, fire etc. The Fund was operative till the end of the financial year 1994-95. In Tamil Nadu, the Fund was to be constituted initially with a total annual contribution of Rs 39 crore out of which 75 *per cent* (i.e. Rs 29.25 crore) would be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounting year.

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 as the Government of India orders were received at the fag end of 1990-91. Neither the contribution of Rs 29.25 crore received from Government of India during 1990-91 nor the State share of Rs 9.75 crore for the year was credited to the Fund and no expenditure was charged to the Fund during 1990-91.

Based on the recommendations of the Tenth Finance Commission orders were issued by Government of India for the continuance of the scheme of Calamity Relief Fund and Investments therefrom operative from 1995-96 to 1999-2000.

Further, based on the recommendations of the Eleventh Finance Commission, Government of India have issued orders for the continuance of the Calamity Relief Fund Scheme from the financial year 2000-01 to be operative till the end of the financial year 2004-05 with certain modifications.

Further, based on the recommendations of the Twelfth Finance Commission, Government of India have issued orders for the continuance of the Calamity Relief Fund Scheme from the financial year 2005-06 to be operative till the end of the financial year 2009-2010 with some minor changes.

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *concld.*

The accretions to the Fund together with the income earned on the investments of the Fund will be used for the earmarked/ approved items of expenditure as per the norms prescribed by the State Level Committee to be formed for the purpose. In case the State Government exceeds the amount prescribed, the excess expenditure should be borne from the normal budget of the State Government and not from Calamity Relief Fund. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the closure of the Accounts.

During 2005-06, an amount of Rs 1,04.54 crore has been credited to the Fund, Rs 78.41 crore being 75 *per cent* contribution from Union Government and Rs 26.13 crore being 25 *per cent* State's share, by debit to this grant. An expenditure of Rs 1,04.54 crore only has been defrayed from the Fund during 2005-06 limiting the adjustment to the balance available.

No amount was invested from the accretion of the Fund till 2005-06.

Further, based on the recommendations of the Eleventh Finance Commission, one 'National Calamity Contingency Fund' has been constituted by the Government of India, vide orders of Government of India, Ministry of Finance, Department of Expenditure No.43(II)PFI(2000) dt.15/12/2000. An initial corpus of Rs 500 crore has been provided for this purpose in the Union Accounts. This fund is created for assisting the States towards severe calamity etc. The unspent balance as at the end of the financial year 2004-05 will be available to the Central Government for being used as a resource for the next plan.

Further, based on the recommendations of the Twelfth Finance Commission, the Government of India have constituted the National Calamity Contingency Fund Scheme from 2005-06 to 2009-2010 for the purpose of providing immediate relief to Natural Calamities considered to be of severe nature by Government of India and requiring expenditure by the State Government in excess of the balances available in its own Calamity Relief Fund, for relief assistance under the scheme. The scheme shall come into force with effect from the financial year 2005-2006 and will be operating till the end of the financial year 2009-2010 and the initial corpus of the National Calamity Contingency Fund is Rs 500 crores provided by Government of India.

The assistance received from the Union Government by the State Government on this score is separately available for meeting expenditure on severe Calamity specific relief measures. Such assistance also has to be transferred to the State Calamity Relief Fund, under the head "8235. General and other Reserve Funds" in the Public Account, duly maintaining its identity as different from other components of receipts under the State Calamity Relief Fund.

During the year 2005-06, a sum of Rs 11,31.91 crore has been credited to the Calamity Relief Fund as contribution from National Calamity Contingency Fund assistance. An expenditure of Rs 11,31.91 crore has been defrayed from the Fund (NCCF) leaving no balance in the Fund.

The transactions of the Fund stand included under "8235. General and other Reserve Funds - 111. Calamity Relief Fund" * - an account of which is given in Statement No.16 of Finance Accounts of 2005-06.

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund constituted and utilised for similar purpose was not operated by the State with effect from 1990-91. During 2005-06, Rs 1.00 lakh being interest on investment was credited to the Fund. The balance at the credit of the Famine Relief Fund on 31st March 2006 was Rs 5,03.25 lakh out of which Rs 8.75 lakh was invested in securities. The transactions of the Fund are accounted under '8223. Famine Relief Fund' and are given in Statement No.16 of Finance Accounts 2005-06.

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* While the total expenditure by way of relief measures over the past 15 years since the creation of the Calamity Relief Fund in 1991-92 is Rs 42,96.61 crore, the actual accretions to the Fund being only Rs 11,40.13 crore, the expenditure has been met from the Fund only to this extent. Further, out of the accretions of Rs 23,71.82 crore as assistance from National Calamity Contingency Fund, an expenditure of Rs 23,71.82 crore has been met towards expenditure on Calamity Relief Fund measure leaving no balance in the fund. The expenditure remaining unadjusted from the fund is Rs 7,84.66 crore as on 31.3.2006.

Debt charges (All charged)

Major heads		Total appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2048. Appropriation for reduction or avoidance of debt
2049. Interest Payments

Original	*56,61,10,24*			
Supplementary	*38*	*56,61,10,62*	*50,09,84,10*	*- 6,51,26,52*
Amount surrendered during the year				*5,18,82,15*

Notes and comments-

1. As the ultimate saving in the appropriation worked out to Rs 6,51,26.52 lakh, surrender of Rs 5,18,82.15 lakh only during the year proved injudicious.

2. Saving in the appropriation during the year worked out to 11.50 *per cent.*

3. Saving in the appropriation was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the appropriation occurred mainly under -

Head		Total appropriation	Actual expenditure	Excess + Saving -
		(In lakh of rupees)		
(i) 2049.04.101.I.AA. Interest on Loans for State Plan schemes-				
O.	*9,24,22.80*			
R.	*- 8,32,00.84*	*92,21.96*	*92,21.96*	*. .*
(ii) 2049.04.104.I.AA. Interest on Loans for Non-plan schemes-				
O.	*37,76.61*			
R.	*- 25,11.55*	*12,65.06*	*12,65.06*	*. .*

Debt charges (All charged)-*contd.*

Head			Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(iii)	2049.04.107.I.AA. Interest on Pre 1984-85 Loans-				
	O.	*2,57.22*			
	R.	*- 2,57.22*	..	..	..

Withdrawal of entire provision by reappropriation under items (i) to (iii) during the year was due to the reason that based on the recommendations of the Twelfth Finance Commission, the loans contracted from Ministry of Finance till 31.03.2004 and outstanding as on 31.03.2005 had been consolidated as on 1.4.2005 by the Department of Expenditure, Government of India in January 2006 at a lower interest rate of 7.5 *per cent* per annum. Hence, the appropriation obtained in the Budget Estimates for 2005-2006 based on original interest rates had been surrendered.

(iv)	2049.03.104.I.AA. Interest on General Provident Fund-				
	O.	*4,10,00.00*			
	R.	*- 88,00.00*	*3,22,00.00*	*3,26,98.45*	*+4,98.45*

Withdrawal of provision by reappropriation in February 2006 was due to change in trend towards receipts and outgo to the State Provident Fund.

Final excess was due to (a) Increase in Final Withdrawal cases due to increase in voluntary retirement and (b) increase in number of Residual Balance cases finalised.

(v)	2049.01.101.I.AB. Lumpsum provision for new loans-				
	O.	*57,13.69*			
	R.	*- 57,13.69*	..	*1.92*	*+1.92*

Withdrawal of entire provision by reappropriation in February 2006 was meant for reappropriation against new loans to be raised during 2005-06 under 2049.01.101.I.DD and 2049.01.101.I.DE.

Reasons for the final excess have not been communicated (June 2006).

(vi)	2049.03.111.I.AB. Interest on Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme-				
	O.	*21,00.00*			
	S.	*0.01*			
	R.	*1,99.99*	*23,00.00*	*0.19*	*-22,99.81*

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(vii)	2049.03.109.I.AK. Interest on Tamil Nadu Government Employees Special Provident Fund-*cum*-Gratuity Scheme,2000-				
	O.	30.19			
	S.	0.01			
	R.	15.80	46.00	7.77	- 38.23

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation in February 2006 under items (vi) and (vii) were towards payment of interest on Special Provident Fund-*Cum*-Gratuity Scheme in respect of Government Employees.

Reasons for the final saving under items (vi) and (vii) have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(viii)	2049.01.101.I.DA. Tamil Nadu Government 7.10 *per cent* Loan 2014-				
	O.	19,17.00	19,17.00	2.58	- 19,14.42
(ix)	2049.01.200.I.AU. Loans from National Bank for Agricultural and Rural Development under Rural Infrastructure Development Fund-				
	O.	58,11.00	58,11.00	44,87.30	- 13,23.70
(x)	2049.03.111.I.AG. Interest on Special Provident Fund-*cum*-Gratuity Scheme for Elementary Education Teachers-Controlled by the Director of Elementary Education-				
	O.	2,10.00	2,10.00	3.78	-2,06.22

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xi)	2049.01.101.I.DC. Tamil Nadu Government 7.02 *per cent* Loan, 2015 -				
	O.	*9,33.76*	*9,33.76*	*7,89.28*	*- 1,44.48*
(xii)	2049.03.111.I.AD. Interest on Special Provident Fund-*cum*-Gratuity Scheme for Aided Educational Institutions controlled by the Director of School Education -				
	O.	*83.00*	*83.00*	*3.67*	*- 79.33*
(xiii)	2049.01.200.I.CR. Loans from Housing and Urban Development Corporation for construction of High Court buildings at Madurai (Phase II) -				
	O.	*70.12*	*70.12*	..	*- 70.12*
(xiv)	2049.01.101.I.BZ. Tamil Nadu Government 11.85 *per cent* Loan, 2009 -				
	O.	*2,86.49*	*2,86.49*	*2,24.80*	*- 61.69*
(xv)	2049.01.200.I.CO. Loans from Housing and Urban Development Corporation for construction of hostel building for Adi-Dravidar students -				
	O.	*2,39.36*	*2,39.36*	*1,93.44*	*- 45.92*
(xvi)	2049.01.200.I.CP. Loans from Housing and Urban Development Corporation for construction of hostel buildings for Backward Class students -				
	O.	*1,70.75*	*1,70.75*	*1,28.58*	*- 42.17*

Reasons for final saving under items (viii) to (xvi) have not been communicated (June 2006).

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xvii)	2049.60.101.I.DU. Deposits of State Transport Corporation Employees' Pension Fund-				
	O.	10,00.00			
	R.	- 6,00.21	3,99.79	3,99.79	..

Reason attributed for withdrawal of provision by reappropriation during the year was that the estimates towards payment of interest had been fixed on the balances available in the Personal Deposit account of the respective Corporation during the closure of previous financial year and it was expected that transactions during 2005-2006 and the interest might vary based on the actual transactions.

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(xviii)	2049.01.200.I.BF. Loans from Housing and Urban Development Corporation for construction of Roads over Bridge/Roads under Bridge-				
	O.	9,48.58			
	R.	- 5,42.68	4,05.90	3,73.54	- 32.36
(xix)	2049.01.200.I.BI. Loans from Housing and Urban Development Corporation for Radial and Link Roads-				
	O.	5,90.59			
	R.	- 1,68.09	4,22.50	3,88.35	- 34.15
(xx)	2049.01.200.I.CH. Loans from Housing and Urban Development Corporation for Construction of Bridges-				
	O.	5,69.42			
	R.	- 35.46	5,33.96	4,91.52	- 42.44
(xxi)	2049.01.200.I.BG. Loans from Housing and Urban Development Corporation for construction of inner ring Road-				
	O.	1,79.78			
	R.	- 35.08	1,44.70	1,32.98	- 11.72

Withdrawal of provision by reappropriation in February 2006 under items (xviii) to (xxi) was due to actual payment of interest to the financial institutions based on the repayment schedule.

Final saving under items (xviii) to (xxi) was attributed to advancement of quarters from 31.12.2005 to 30.11.2005 and from 31.03.2006 to 28.02.2006.

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure (In lakh of rupees)	Excess + Saving -
(xxii)	2049.01.200.I.CQ. Loans from Housing and Urban Development Corporation for implementation of Tamil Nadu Rural Housing and Infrastructure Development Corporation Schemes-				
	O.	*19,11.09*			
	R.	*- 5,10.08*	*14,01.01*	*14,01.01*	..
(xxiii)	2049.01.200.I.BB. Loans from Housing and Urban Development Corporation Limited for Rural Water Supply Schemes through Tamil Nadu Water Supply and Drainage Board-				
	O.	*15,77.93*			
	R.	*- 4,10.44*	*11,67.49*	*11,67.48*	*- 0.01*
(xxiv)	2049.01.200.I.CN. Loans from Housing and Urban Development Corporation for construction of quarters for Police personnel-				
	O.	*14,53.61*			
	R.	*- 2,97.50*	*11,56.11*	*10,63.43*	*- 92.68*
(xxv)	2049.01.200.I.BN. Loans from Housing and Urban Development Corporation for the Scheme of Piped Water Supply in Rural Habitations through Tamil Nadu Water and Drainage Board-				
	O.	*11,25.36*			
	R.	*- 2,93.12*	*8,32.24*	*8,32.24*	..
(xxvi)	2049.01.200.I.AY. Loans from Housing and Urban Development Corporation Limited for construction of public asset buildings-				
	O.	*8,46.68*			
	R.	*- 2,14.73*	*6,31.95*	*6,31.94*	*- 0.01*

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xxvii)	2049.01.200.I.CW. Loans from Housing and Urban Development Corporation for implementation of the Slum clearance scheme-				
	O.	*5,42.72*			
	R.	*- 1,76.21*	*3,66.51*	*3,66.50*	*- 0.01*
(xxviii)	2049.01.200.I.BM. Loans from Housing and Urban Development Corporation for Integrated Sanitary Complexes in Village Panchayat for Women-				
	O.	*6,52.30*			
	R.	*- 1,16.07*	*5,36.23*	*5,36.23*	*. .*
(xxix)	2049.01.200.I.AL. Loans from National Co-operative Development Corporation payable by Handlooms and Textiles-				
	O.	*1,18.00*			
	R.	*- 94.55*	*23.45*	*23.44*	*- 0.01*
(xxx)	2049.01.200.I.BE. Loans from Housing and Urban Development Corporation for construction of new houses under Indira Awas Yojana Scheme-				
	O.	*5,16.97*			
	R.	*- 60.38*	*4,56.59*	*4,56.59*	*. .*
(xxxi)	2049.01.200.I.CX. Loans from Housing and Urban Development Corporation for construction of fire proof asbestos houses in the slum areas-				
	O.	*2,13.29*			
	R.	*- 49.09*	*1,64.20*	*1,64.19*	*- 0.01*

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xxxii)	2049.01.200.I.CU. Loans from Housing and Urban Development Corporation for implementation of Coastal Protection Works-				
	O.	2,13.50			
	R.	- 41.82	1,71.68	1,71.68	..
(xxxiii)	2049.01.200.I.DG. Loans from Can Fin Homes for construction of housing complex for Legislators-				
	O.	1,30.28			
	R.	- 7.65	1,22.63	91.16	- 31.47
(xxxiv)	2049.01.200.I.CV. Loans from Housing and Urban Development Corporation for Anti Sea Erosion Works-				
	O.	57.26			
	R.	- 7.58	49.68	27.04	- 22.64
(xxxv)	2049.01.200.I.BH. Loans from Housing and Urban Development Corporation for Capital Works under Grama-Thanniraivu Thittam-				
	O.	1,41.25			
	R.	- 22.34	1,18.91	1,18.91	..
(xxxvi)	2049.01.200.I.CB. Loans from Housing and Urban Development Corporation for Construction of Hostels for Backward Classes and Most Backward Classes-				
	O.	1,67.40			
	R.	- 3.63	1,63.77	1,48.22	- 15.55

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure (In lakh of rupees)	Excess + Saving -
(xxxvii)	2049.01.200.I.CI. Loans from Housing and Urban Development Corporation for Integrated Water Resources Management-				
	O.	*81.90*			
	R.	*- 15.90*	*66.00*	*64.82*	*- 1.18*

Withdrawal of provision by reappropriation in February 2006 under items (xxii) to (xxxvii) was due to actual payment of interest to the financial institutions based on the repayment schedule.

Reasons for the final saving under items (xxiv),(xxxiii),(xxxiv), (xxxvi) and (xxxvii) have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(xxxviii)	2049.60.101.I.AL. Interest on Deposits of Tamil Nadu Transport Development Finance Corporation-				
	O.	*10,00.00*			
	R.	*- 3,52.89*	*6,47.11*	*6,47.11*	. .
(xxxix)	2049.60.101.I.CT. Interest on Deposits of Chennai University-				
	O.	*3,00.00*			
	R.	*- 3,00.00*	. .	. .	. .
(xl)	2049.60.101.I.CU. Interest on Deposits of Annamalai University-				
	O.	*2,00.00*			
	R.	*- 2,00.00*	. .	. .	. .
(xli)	2049.60.101.I.AU. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board-				
	O.	*1,00.00*			
	R.	*- 1,00.00*	. .	. .	. .

Debt charges (All charged)-*contd.*

	Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(xlii)	2049.60.101.I.AV. Interest on Deposits of Chennai Metropolitan Water Supply and Sewerage Board-				
	O.	*1,00.00*			
	R.	*- 1,00.00*	. .	. .	. .
(xliii)	2049.60.101.I.EF. Interest on Deposits of Public (Law and Order) Department-				
	O.	*1,00.00*			
	R.	*- 1,00.00*	. .	. .	. .
(xliv)	2049.60.101.I.BM. Interest on Deposits of Salem Market Committee-				
	O.	*60.00*			
	R.	*- 60.00*	. .	. .	. .
(xlv)	2049.60.101.I.BQ. Interest on Deposits of Coimbatore Market Committee-				
	O.	*75.00*			
	R.	*- 28.29*	*46.71*	*46.70*	*- 0.01*
(xlvi)	2049.60.101.I.BR. Interest on Deposits of Ramanathapuram Market Committee-				
	O.	*40.00*			
	R.	*- 24.64*	*15.36*	*15.36*	. .
(xlvii)	2049.60.101.I.CS. Interest on Deposits of Tamil Nadu Veterinary and Animal Sciences University-				
	O.	*1,50.00*			
	R.	*- 22.04*	*1,27.96*	*1,27.96*	. .
(xlviii)	2049.60.101.I.DA. Interest on Deposits of Tamil University, Thanjavur-				
	O.	*20.00*			
	R.	*- 20.00*	. .	. .	. .

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure (In lakh of rupees)	Excess + Saving -
(xlix)	2049.60.101.I.EE. Interest on Deposits of Avinasilingam Institute for Home Science and Higher Education for Women (Deemed University)-				
	O.	15.00			
	S.	0.01			
	R.	- 15.01	..	..	..
(l)	2049.60.101.I.BK. Interest on Deposits of Dharmapuri Market Committee-				
	O.	15.00			
	R.	- 15.00	..	..	..
(li)	2049.60.101.I.BS. Interest on Deposits of Tirunelveli Market Committee-				
	O.	10.00			
	R.	- 10.00	..	..	..
(lii)	2049.60.101.I.DV. Deposits of Tamil Nadu Mission of Education for All-				
	O.	10.00			
	R.	- 10.00	..	..	..

Token provision obtained through supplementary appropriation in February 2006 under item (xlix) was towards payment of interest on deposits of the institute.

Withdrawal of entire provision by reappropriation in March 2006 under items (xxxviii) to (lii) was based on actual payment of interest.

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(liii)	2049.01.115.I.AA. Interest on Ways and Means Advances from Reserve Bank of India-				
	O.	3,00.00			
	R.	- 2,38.86	61.14	61.13	-0.01

Withdrawal of provision by reappropriation in February and March 2006 was attributed to non-availing of Ways and Means Advances from the Reserve Bank of India as anticipated and availing Ways and Means Advances for a lesser period.

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(liv)	2049.03.104.I.AJ. Interest on deposits of Aided College Teachers/Staff Provident Fund-				
	O.	*3,20.00*	*3,20.00*	*2.53*	*- 3,17.47*
(lv)	2049.03.111.I.AF. Interest on Special Provident Fund *cum* Gratuity Scheme for Aided College Teachers- Controlled by the Director of Collegiate Education-				
	O.	*34.50*	*34.50*	*0.45*	*- 34.05*

Final saving under item (liv) was attributed to lesser amount allotted to the Department.

Reasons for the final saving under item (lv) have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(lvi)	2049.01.305.I.AA. Management of Tamil Nadu Government Loans-				
	O. *S.* *R.*	*4,31.33* *0.01* *- 2,13.61*	*2,17.73*	*2,18.14*	*+0.41*
(lvii)	2049.01.305.I.AB. Expenditure connected with issue of loans-				
	O. *R.*	*74.00* *- 71.49*	*2.51*	*2.51*	*. .*

Token provision obtained through supplementary appropriation in February 2006 under item (lvi) was towards payment of fees, commission, brokerage, etc. to the Reserve Bank of India for the management of the debt of the State Government.

Withdrawal of provision by reappropriation in February and March 2006 under items (lvi) and (lvii) was based on actual expenditure incurred.

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(lviii)	2049.01.200.I.AB. Loans from the National Co-operative Development Corporation payable by Registrar of Co-operative Societies-				
	O.	*7,00.00*			
	R.	*- 2,63.04*	*4,36.96*	*5,63.80*	*+1,26.84*

Withdrawal of provision by reappropriation in February 2006 was due to actual payment of interest to the National Co-operative Development Corporation based on the repayment schedule.

Reasons for the final excess have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(lix)	2049.03.111.I.AC. Interest on Tamil Nadu Village Servants Special Provident Fund-*cum*-Gratuity Scheme-				
	O.	*13.55*			
	R.	*- 3.55*	*10.00*	*0.27*	*- 9.73*

Withdrawal of provision by reappropriation in February 2006 was due to change in trend towards receipts and outgo to the Special Provident Fund-cum-Gratuity Scheme.

Reasons for the final saving have not been communicated (June 2006).

5. Excess in the appropriation occurred mainly under-

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(i)	2049.04.101.I.AB. Interest on Pre 2004-05 Central Loans consolidated in terms of recommendations of the Twelfth Finance Commission-				
	O.	*0.01*			
	S.	*0.01*			
	R.	*3,94,91.84*	*3,94,91.86*	*3,07,12.90*	*- 87,78.96*

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation in February 2006 were towards payment of interest on loans contracted from Ministry of Finance till 31.03.2004 and outstanding as on 31.03.2005, which had been consolidated as on 1.4.2005 by the Department of Expenditure, Government of India in January 2006 at a lower interest rate of 7.5 *per cent* per annum based on the recommendations of the Twelfth Finance Commission.

Reasons for the final saving have not been communicated (June 2006).

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(ii)	2048.00.200.I.AB. Non-obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund-				
	O.	3,50,00.00			
	S.	0.01			
	R.	99,99.99	4,50,00.00	4,50,00.00	..

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation in February 2006 were due to crediting of interest earned from the Sinking Funds created under the Public Account (for amortization of various loans) as a Revenue Receipt which is to be transferred to the Sinking Funds and towards repayment of additional Open Market borrowings in the coming years.

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(iii)	2049.01.101.I.DB. Tamil Nadu Government 7.36 per cent Loan 2014-				
	O.	33,11.45	33,11.45	50,05.69	+16,94.24

Reasons for the final excess have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(iv)	2049.60.101.I.AN. Interest on Deposits of Handloom Weavers Savings and Security Scheme-				
	O.	9,61.65			
	S.	0.01			
	R.	10,52.09	20,13.75	19,91.41	- 22.34
(v)	2049.60.101.I.AE. Interest on the Deposits of Local Funds other than State Khadi and Village Industries Board-				
	O.	13,00.00			
	S.	0.01			
	R.	2,53.92	15,53.93	15,39.14	- 14.79
(vi)	2049.60.101.I.CN. Interest on Tamil Nadu Text Book Society-				
	O.	0.01			
	S.	0.01			
	R.	1,47.11	1,47.13	1,47.12	- 0.01

Debt charges (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(vii)	2049.60.101.I.BG. Interest on Deposits of State Agricultural Marketing Board-				
	O.	50.00			
	S.	0.01			
	R.	77.54	1,27.55	1,27.55	. .
(viii)	2049.60.101.I.DB. Interest on Deposits of Anna University, Chennai-				
	O.	40.00			
	S.	0.01			
	R.	57.21	97.22	97.22	. .
(ix)	2049.60.101.I.EQ. Interest on Deposits of Tamil Nadu Manual Workers' Social Security and Welfare Board-				
	S.	0.01			
	R.	35.99	36.00	36.00	. .

Token provision obtained through supplementary appropriation in February 2006 under items (iv) to (ix) was towards payment of interest on deposits of Boards, Universities etc. Reason attributed for enhancement of provision by reappropriation under items (iv) to (ix) in February 2006 was that the estimates towards payment of interest have been fixed on the balances available in the Personal Deposit account of the respective Boards, Universities etc. during the closure of previous financial year and it was expected that transactions during 2005-2006 and the interest might vary based on the actual transactions.

Reasons for the final saving under items (iv) and (v) have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(x)	2049.05.105.I.AG. Advance payment of Interest on purchase of securities from Non-Obligatory Sinking Funds towards discharge of Open Market Loans, Central Government Loans and Special Securities issued to National Small Savings Fund -				
	R.	5,05.69	5,05.69	5,05.68	- 0 01

Provision by reappropriation in March 2006 was due to joining Consolidated Sinking Fund and purchase of Government of India dated securities through Reserve Bank of India.

Debt charges (All charged)-*contd.*

Head			Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xi)	2049.01.101.I.DE. Tamil Nadu Government 7.35 *per cent* Loan, 2015-				
	S.	0.01			
	R.	7,69.91	7,69.92	7,69.91	- 0.01
(xii)	2049.01.101.I.DD. Tamil Nadu Government 7.77 *per cent* Loan, 2015-				
	S.	0.01			
	R.	7,77.02	7,77.03	7,20.75	- 56.28

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation during the year were towards payment of interest for the new Open Market Loans floated during 2005-2006.

Reasons for the final saving under item (xii) have not been communicated (June 2006),

(xiii)	2049.01.200.I.CS. Loans from Housing and Urban Development Corporation for construction of Tower Block at Government General Hospital, Chennai-				
	O.	3,39.95			
	S.	0.01			
	R.	2,30.61	5,70.57	5,24.16	-46.41
(xiv)	2049.01.200.I.AJ. Loans from National Co-operative Development Corporation payabl by Industries and Commerce Department -				
	O.	12.72			
	S.	0.01			
	R.	17.86	30.59	30.58	- 0.01
(xv)	2049.01.200.I.CT. Loans from Housing and Urban Development Corporation for construction of Plastic Surgery Department at Government Stanley Hospital, Chennai-				
	O.	34.38			
	S.	0.01			
	R.	10.73	45.12	45.12	..

Debt charges (All charged)-*contd.*

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation during the year were towards payment of interest for the loans obtained from Housing and Urban Development Corporation and National Co-operative Development Corporation.

Reasons for the final saving under item (xiii) have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(xvi)	2049.04.101.I.AD. Interest on Loans for Tsunami Emergency Assistance Project from the Asian Development Bank (Loan No.2166-IND)-				
	S.	*0.01*	*0.01*	*1,47.03*	*+1,47.02*

Token provision obtained through supplementary appropriation in February 2006 was towards payment of service charges for the loans availed from the international agency.

Reasons for the final excess have not been communicated (June 2006).

	Head		Total appropriation	Actual expenditure	Excess + Saving -
(xvii)	2049.01.101.I.BC. Tamil Nadu Government 7.50 *per cent* Loan,1997-				
	O.	*0.01*			
	S.	*0.01*			
	R.	*65.59*	*65.61*	*65.45*	*- 0.16*
(xviii)	2049.01.101.I.BP. Tamil Nadu Government 12.50 *per cent* Loan,2004-				
	O.	*0.01*			
	S.	*0.01*			
	R.	*44.26*	*44.28*	*42.70*	*- 1.58*
(xix)	2049.01.101.I.BF. Tamil Nadu Government 9.75 *per cent* Loan,1998-				
	O.	*0.01*			
	S.	*0.01*			
	R.	*36.45*	*36.47*	*36.47*	*..*
(xx)	2049.01.101.I.BG. Tamil Nadu Government 11 *per cent* Loan,2001-				
	O.	*0.01*			
	S.	*0.01*			
	R.	*32.55*	*32.57*	*28.86*	*- 3.71*

Debt charges (All charged)-*contd.*

Token provision obtained through supplementary appropriation and additional provision by reappropriation in February 2006 were for payment of interest on Open Market Loans which are matured and to entertain the belated claims for the interest undrawn for the past periods.

Reasons for the final saving under items (xviii) and (xx) have not been communicated (June 2006).

	Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(xxi)	2049.01.200.I.BL. Loans from Housing and Urban Development Corporation towards construction of Buildings for High Court Bench at Madurai-				
	O.	*64.76*			
	R.	*1.12*	*65.88*	*1,10.58*	*+44.70*
(xxii)	2049.01.200.I.DC. Loans from Tamil Nadu Urban Finance and Infrastructure Development Corporation for Flood Alleviation Project-				
	O.	*1,53.13*			
	R.	*- 5.47*	*1,47.66*	*1,78.19*	*+30.53*
(xxiii)	2049.01.200.I.CD. Loans from Housing and Urban Development Corporation for construction of an anicut across old Coleroon river in Perampattu village in Chidambaram Taluk-				
	O.	*13.05*			
	R.	*- 2.07*	*10.98*	*33.61*	*+22.63*

Enhancement of provision by reappropriation in February 2006 was attributed to actual payment of interest to the Financial Institutions based on the repayment schedule.

Reasons for the final excess under items (xxi) to (xxiii) have not been communicated (June 2006).

Debt charges (All charged) - *concld.*

3. *Sinking Fund -*

This is constituted by appropriation from revenue for purposes of discharge of the liability relating to "Open Market Loans, Central Government loans and Special Securities issued to National Small Savings Fund. The Fund is fed by debit to the head "2048-Appropriation for reduction or avoidance of debt". The interest / profit realised from the investment from out of the Fund is also credited to the Fund. The charges connected with the redemption of the debt are debited to the Head "6003-Internal debt", where the loans raised initially stand credited. The amount of amortisation of loan, as specified by Government are transferred from the Fund to the 'Miscellaneous Government Account' before closure of the accounts of the year.

Expenditure under the appropriation includes Rs 4,50,00.00 lakh contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, Central Government loans and special securities issued to National Small Savings Fund.

A sum of Rs 39,57.78 lakh was credited to the Fund during the year. The details of the credit of Rs 39,57.78 lakh are (i) Interest of Rs. 3,34.81 lakh on Sinking Fund Investment (ii) Interest of Rs 1,75.32 lakh on Government Securities of Tamil Nadu Urban Development Fund transferred to Government of Tamil Nadu towards settlement of their loans (iii) Premium of Rs 34,47.65 lakh received at the time of purchase of Government Securities namely, 5.69 *per cent* Government Securities 2018 and 6.35 *per cent* Government Securities 2020. Further a sum of Rs 25,61.72 lakh was debited to the Fund during the year towards amortisation of loans raised in the open Market in the earlier years. Also, a sum of Rs 37,80.19 lakh being the premium paid at the time of purchase of Government Securities namely, 10.47 *per cent* Government Securities 2015 and 12.29 *per cent* Government Securities 2010 was debited to the Fund during the year.

The transactions of the Fund stand exhibited under " 8222.Sinking Funds - 01.Appropriation for reduction or avoidance of Debt- 101.Sinking Funds, 102.Other Appropriations and 02.Sinking Fund Investment Account" an account of which is given in statement No.16 of Finance Accounts 2005-06.

Balance at the credit of the Sinking Fund as on 31.3.2006 was Rs 11,39,46.70 lakh.

Public Debt - Repayment (All charged)

Major heads		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6003. Internal debt of the State Government
6004. Loans and Advances from the Central Government

Original	*27,86,33,57*			
Supplementary	*3,54,87,67*	*31,41,21,24*	*27,21,70,46*	*- 4,19,50,78*
Amount surrendered during the year				*4,17,27,55*

Notes and comments -

1. Though the ultimate saving in the appropriation worked out to Rs 4,19,50.78 lakh, Rs.4,17,27.55 lakh only was surrendered during the year.

2. In view of the ultimate saving of Rs.4,19,50.78 lakh in the appropriation, the supplementary appropriation obtained in February 2006 to the extent of Rs. 3,54,87.67 lakh proved unnecessary.

3. Saving in the appropriation worked out to 13.35 *per cent*.

4. Saving in the appropriation was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the appropriation occurred mainly under-

Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
(i) 6003.00.110.I.AA. Ways and Means Advances from Reserve Bank of India -				
O.	*10,00,00.00*			
S.	*3,54,87.48*			
R.	*- 2,88,30.48*	*10,66,57.00*	*10,66,57.00*	*. .*

Additional provision obtained through supplementary appropriation in February 2006 was towards repayment of Ways and Means Advances from the Reserve Bank of India.

Withdrawal of provision by reappropriation in March 2006 was due to non-availing of Ways and Means Advances from the Reserve Bank of India, as anticipated.

Public Debt - Repayment (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(ii)	6004.02.101.I.AA. Block Loans-				
	O.	3,08,54.62			
	R.	- 2,82,92.96	25,61.66	25,61.66	. .
(iii)	6004.01.102.I.AA. Share of small savings collections-				
	O.	30,15.05			
	R.	- 30,15.05	. .	. .	. .
(iv)	6004.07.105.I.AA. Small Savings-				
	O.	8,28.70			
	R.	- 8,28.70	. .	. .	. .
(v)	6004.07.106.I.AB. Loans for semi-productive purposes (Repayable over 30 years from 1979-80)-				
	O.	4,92.84			
	R.	- 4,92.84	. .	. .	. .

Withdrawal of provision by reappropriation in February and March 2006 under item (ii) and entire provision under items (iii) to (v) was due to the reason that based on the recommendations of the Twelfth Finance Commission, the loans contracted from Ministry of Finance till 31.3.2004 and outstanding as on 31.3.2005 had been consolidated as on 1.4.2005 by the Department of Expenditure, Government of India in January 2006 consequent to the commencement of debt consolidation scheme. Hence, the appropriation obtained on normal pattern had been surrendered.

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
(vi)	6003.00.109.I.BN. Loans from Housing and Urban Development Corporation Limited for Rain Water Harvesting-				
	O.	55,55.56			
	R.	- 50,00.00	5,55.56	5,55.56	. .
(vii)	6003.00.105.I.AB. Loans from the Rural Infrastructural Development fund of the National Bank for Agricultural and Rural Development-				
	O.	23,72.44			
	R.	- 23,72.44	. .	. .	. .

Public Debt - Repayment (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(viii)	6003.00.109.I.AP. Loans from Housing and Urban Development Corporation Limited for construction of Roads on Bridges/Roads Under Bridges-				
	O.	*24,18.08*			
	R.	*- 9,03.72*	*15,14.36*	*15,14.36*	*. .*
(ix)	6003.00.109.I.AS. Loans from Housing and Urban Development Corporation Limited for Radial and Link Roads-				
	O.	*12,90.36*			
	R.	*- 4,12.86*	*8,77.50*	*8,77.50*	*. .*
(x)	6003.00.109.I.CA. Loans from Housing and Urban Development Corporation for construction of Tower Block at Government General Hospital Chennai - (Tamil Nadu Medical Services Corporation)-				
	O.	*14,67.13*			
	R.	*- 2,80.53*	*11,86.60*	*11,86.60*	*. .*
(xi)	6003.00.109.I.CD. Loans from Housing and Urban Development Corporation for Implementation of Coastal Protection Works executed by Tamil Nadu State Construction Corporation-				
	O.	*6,28.68*			
	R.	*- 1,00.00*	*5,28.68*	*5,28.68*	*. .*
(xii)	6003.00.108.I.AD. Handlooms and Textiles-				
	O.	*1,65.00*			
	R.	*- 85.55*	*79.45*	*79.45*	*. .*

Public Debt - Repayment (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(xiii)	6003.00.108.I.AC. Sugar -				
	O.	*90.00*			
	R.	*-33.91*	*56.09*	*56.09*	. .
(xiv)	6003.00.109.I.CE. Loans from Housing and Urban Development Corporation for Implementation of Anti sea erosion works executed by Tamil Nadu State Construction Corporation -				
	O.	*1,02.69*			
	R.	*-10.69*	*92.00*	*92.00*	. .

Withdrawal of provision by reappropriation under items (vi) to (xi) and (xiv) in March 2006 and under items (xii) and (xiii) in February and March 2006 was attributed to actual requirement towards repayment of principal to the financial institutions based on the repayment schedule.

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
(xv)	6003.00.109.BZ. Loans from Housing and Urban Development Corporation for construction of High Court Buildings at Madurai, executed by Chief Engineer (Buildings) -				
	O.	*53.80*	*53.80*	. .	*- 53.80*

Reasons for the final saving have not been communicated (June 2006)

6. Excess in the appropriation occurred mainly under-

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	6004.02.800.I.AB. Pre 2004-05 Central Loans consolidated in terms of recommendations of the Twelfth Finance Commission -				
	O.	*0.01*			
	S.	*0.01*			
	R.	*2,63,27.89*	*2,63,27.91*	*2,63,27.83*	*- 0.08*

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation during the year in February and March 2006 were due to the reason that based on the recommendations of the Twelfth Finance Commission, the loans contracted from Ministry of Finance till 31.3.2004 and outstanding as on 31.3.2005 had been consolidated as on 1.4.2005 by the Department of Expenditure, Government of India in January 2006..

Public Debt - Repayment (All charged)-*contd.*

The consolidated loans are repayable in 20 equal instalments starting from the year 2005-2006.

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(ii)	6003.00.109.I.AJ. Loans from Housing Development and Finance Corporation on the basis of receivable from Government of Tamil Nadu Servants House Building Advance Account-				
	O.	*13,16.67*			
	R.	*9,32.43*	*22,49.10*	*22,49.10*	..

Enhancement of provision by reappropriation in March 2006 during the year was based on actual requirement for payment to Housing Development and Finance Corporation (HDFC) towards preclosure of high cost loans.

(iii)	6003.00.109.I.AH. Loans from Housing and Urban Development Corporation for House Building Advance to Government Employees-				
	S.	*0.01*			
	R.	*7,43.84*	*7,43.85*	*7,43.84*	*- 0.01*
(iv)	6003.00.109.I.CR. Loan from Tamil Nadu Urban Finance and Infrastructure Development Corporation for Slum Clearance Schemes executed by Tamil Nadu Slum Clearance Board-				
	O.	*1,70.84*			
	S.	*0.01*			
	R.	*81.14*	*2,51.99*	*2,51.98*	*- 0.01*
(v)	6003.00.109.I.BP. Loans from Housing and Urban Development Corporation for Construction of Bridges-				
	S.	*0.01*			
	R.	*55.93*	*55.94*	*55.94*	..

Token provision obtained through supplementary appropriation in February 2006 under items (iii), (iv) and (v) and enhancement of provision by reappropriation during the year in February and March 2006 under items (iii) to (v) were due to actual requirement towards repayment of principal to the financial institutions viz., Housing and Urban Development Corporation and Tamil Nadu Urban Finance and Infrastructure Development Corporation based on the repayment schedule.

Public Debt - Repayment (All charged)-*concld.*

Head			*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vi) 6003.00.108.I.AA. Co-operation -					
	O.	*9,20.00*			
	S.	*0.01*			
	R.	*5,08.37*	*14,28.38*	*14,28.37*	*- 0.01*
(vii) 6003.00.108.I.AB. Industries -					
	O.	*51.76*			
	S.	*0.01*			
	R.	*92.79*	*1,44.56*	*1,43.04*	*- 1.52*

Token provision obtained through supplementary appropriation in February 2006 and enhancement of provision by reappropriation during the year in February 2006 under items (vi) and (vii) were due to resetting of high cost National Co-operative Development Corporation loans and for repayment of principal.

Reasons for final saving under item (vii) have not been communicated (June 2006).

(viii) 6003.00.101.I.AB. Market Loans - Not Bearing Interest -					
	O.	*10.17*			
	S.	*0.12*			
	R.	*3,07.56*	*3,17.85*	*2,18.66*	*- 99.19*

Token provision obtained through supplementary appropriation and enhancement of provision by reappropriation in February 2006 were to meet the contingency of making payment of residual balances in the respective 'Open Market' loan accounts which were matured in the previous years.

Resons for the final saving have not been communicated (June 2006).

(ix) 6003.00.109.I.AV. Loans from Housing and Urban Development Corporation Limited towards construction of Buildings for High Court Bench at Madurai -					
	O.	*60.96*	*60.96*	*1,14.76*	*+53.80*

Reasons for the final excess have not been communicated (June 2006)

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2005 - 2006

(Referred to in the Summary of Appropriation Accounts at page 15)

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
1. State Legislature			
Revenue			
Voted	..	8	+8
3. Administration of Justice			
Revenue			
Charged	*64*	*3,93*	*+3,29*
Voted	13,88	36,67	+22,79
5. Agriculture Department			
Revenue			
Voted	..	5,57,95	+5,57,95
Capital			
Voted	..	53	+53
7. Animal Husbandry and Fisheries Department - Fisheries			
Revenue			
Voted	..	61,69	+61,69
12. Co-operation, Food and Consumer Protection Department			
Revenue			
Voted	..	66,17,73	+66,17,73
Capital			
Voted	3,00,00	2,68,39	-31,61
14. Environment and Forests Department			
Revenue			
Voted	40	72,30	+71,90

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
15. Finance Department			
Revenue			
Voted	6	56,59	+56,53
17. Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts			
Revenue			
Voted	75,18	1,51,83	+76,65
18. Health and Family Welfare Department			
Revenue			
Voted	25,00	60,88	+35,88
19. Higher Education Department			
Revenue			
Voted	..	2	+2
Capital			
Voted	..	43,85	+43,85
20. Highways Department			
Revenue			
Voted	2,66,39,17	1,40,61,88	-1,25,77,29
21. Home Department - Police			
Revenue			
Voted	22	13,85	+13,63
Capital			
Voted	..	34,50,00	+34,50,00
23. Home Department - Prisons			
Revenue			
Voted	10	6	-4
25. Housing and Urban Development Department			
Revenue			
Voted	2,00,00,00	..	-2,00,00,00
Capital			
Voted	..	7,93,92	+7,93,92

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
26. Industries Department			
Revenue			
Voted	2,74,39	8,79,95	+6,05,56
Capital			
Voted	6,91,60	11,84,25	+4,92,65
27. Information and Tourism Department - Information and Publicity			
Revenue			
Voted	..	5,74	+5,74
28. Information and Tourism Department-Tourism			
Revenue			
Voted	..	43,74	+43,74
30. Information Technology Department-			
Revenue			
Voted	1	..	-1
31. Labour and Employment Department			
Revenue			
Voted	1,53	14,08	+12,55
33. Municipal Administration and Water Supply Department			
Revenue			
Voted	..	61,62	+61,62
Capital			
Voted	..	79,06,35	+79,06,35
34. Personnel and Administrative Reforms Department			
Revenue			
Charged	..	*1,78,91*	*+1,78,91*
35. Planning Development and Special Initiative Department			
Revenue			
Voted	..	8,19	+8,19

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(*In Thousands of Rupees*)		
36. Prohibition and Excise Department			
Revenue			
Voted	2,50,00	2,28,11	-21,89
37. Public Department			
Revenue			
Voted	..	4,39,72	+4,39,72
Capital			
Voted	..	41,47	+41,47
38. Public Works Department			
Revenue			
Voted	1,34,79,96	1,88,83,20	+54,03,24
Capital			
Voted	10	4,07	- 3,97
39. Revenue Department			
Revenue			
Voted	..	45	+45
40. Rural Development Department			
Revenue			
Voted	16	3,23,12	+3,22,96
Capital			
Voted	..	55,26,00	+55,26,00
41. School Education Department			
Revenue			
Voted	25,00,00	1	-24,99,99
43. Social Welfare and Nutritious Meal Programme Department			
Revenue			
Voted	5	48,08	+48,03
Capital			
Voted	1	81	+80

APPENDIX - *concld.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(*In Thousands of Rupees*)		
45. Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments			
Revenue			
Voted	26,60,92	26,03,83	-57,09
46. Transport Department			
Revenue			
Voted	3,55	5,35	+1,80
48. Pension and Other Retirement Benefits			
Revenue			
Voted	..	18,28,28	+18,28,28
49. Relief on Account of Natural Calamities			
Revenue			
Voted	9,24,76,00	12,47,45,39	+3,22,69,39
Debt Charges			
Revenue			
Charged	..	*1,05,85*	*+1,05,85*
Total			
Revenue *Charged*	*64*	*2,88,69*	*+2,88,05*
Total			
Revenue Voted	15,84,00,58	17,18,10,39 *	+1,34,09,81
Capital Voted	9,91,71	1,92,19,64	+1,82,27,93
Total Voted	15,93,92,29	19,10,30,03	+3,16,37,74
Grand Total	**15,93,92,93**	**19,13,18,72**	**+3,19,25,79**

* Includes Rs. 1,00,63,70 thousands being the recovery of overpayments relating to previous years under the Minor Head "911".

11 MAY 2007
Chennai 600 022

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COMPTROLLER AND AUDITOR GENERAL OF INDIA
2006

N.T.P. SUPPLIED BY THE DEPARTMENT
PRINTED BY THE GOVT. CENTRAL PRESS, CHENNAI 600 079.